

**Subject card**

<b>Subject name and code</b>	Accounting for taxation - lecture, PG_00202149						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>				2028/2029	
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>				Obligatory subject group in the field of study Subject group related to scientific research in the field of study	
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>				at the university	
<b>Year of study</b>	3	<b>Language of instruction</b>				Polish	
<b>Semester of study</b>	5	<b>ECTS credits</b>				2.0	
<b>Learning profile</b>	academic	<b>Assessment form</b>				exam	
<b>Conducting unit</b>	Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Cyprian Kotyla				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	30.0	0.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	30		2.0		18.0	50
<b>Subject objectives</b>	To familiarize students with accounting records of basic types of taxes.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting	The student: - recognizes the relationships and interactions between tax and information systems used in business activities, - recognizes tax accounting methods and tools.	[SW4] test/exam - oral or written
	[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received.  understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences	The student: - recognizes situations requiring responsible action in the context of tax law and identifies basic forms of entrepreneurial activity in the public interest, - analyzes socio-economic needs and designs financial or accounting activities that respond to these needs in an ethical, responsible, and legal manner.	[SK4] test/exam - oral or written
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	The student identifies the principles of operation of the tax system and its subsystems and their relationship with accounting.	[SW4] test/exam - oral or written
	[PiDPL3_UK03] is able to use a foreign language at level B2 of the Common European Framework of Reference for Languages, taking into account basic terminology in the field of public finance law, finance and accounting	The student assesses the compliance of EU directives implemented into Polish tax law with their EU language versions.	[SU4] test/exam - oral or written
	[PiDPL3_WK07] Has elementary knowledge of the principles of creating and developing basic forms of entrepreneurship	The student recognizes the methods of settling and recording direct and indirect taxes in entrepreneurs' accounting books.	[SW4] test/exam - oral or written
Subject contents	1. Introduction of basic concepts 2. Determining and recording CIT tax during the financial year and at the end of the tax year 3. Employee remuneration and determining and recording charges (ZUS and PIT) 4. Recognition and settlement of VAT, reporting and corrections 5. Local taxes and fees in the accounting books		
Prerequisites and co-requisites	Knowledge of financial accounting, basic knowledge of law and the ability to determine the balance sheet financial result and the basis of taxation		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	-	51.0%	100.0%
Recommended reading	Basic literature	1. Litwińczuk H i in.: Prawo podatkowe przedsiębiorców, Wolters Kluwer, Warszawa 2013. 2. Podstawowe ustawy podatkowe: PIT, CIT, VAT, PCC, Opłata skarbową, ustawa o podatkach i opłatach lokalnych 3. Felis P., Jamroży M., Szlęzak-Matusewicz J.: Podatki i składki w działalności przedsiębiorców, Difin, Warszawa 2010. 4. Olchowicz I.: Rachunkowość podatkowa. Difin 2007. 5. Winiarska K., Startek K., Rachunkowość podatkowa zadania, pytania, testy. CH.Beck 2008	

	Supplementary literature	1. Jamróży M., Sobieszak M.: Obniżanie ciężarów podatkowych, Oddk, Gdańsk 20102. Jamróży. M, Kudert S.: Optymalizacja opodatkowania dochodów przedsiębiorców, Wolters Kluwer, Warszawa 20133.3. Czasopismo Monitor Podatkowy - C.H. Beck
Example issues/ example questions/ tasks being completed	eResources addresses	
Work placement	Not applicable	

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