

Subject card

Subject name and code	Accounting in small businesses - tutorials, PG_00202153						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2028/2029		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish		
Semester of study	5	ECTS credits			1.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Wojciech Kozłowski				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	15		2.0		8.0	25
Subject objectives	Familiarizing the student with: possible forms of tax records kept by small business entities, obligations arising from keeping particular forms of tax records, settlement of tax burdens by small entities.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_UK02] is able to communicate using specialist legal, financial and tax terminology, as well as participate in a debate on the problems of applying public finance law, finance and accounting - including presenting and evaluating different opinions and positions and discussing them	The student is able to participate in class discussions in a cultured manner. The student is able to cooperate harmoniously and work in a group, assuming different roles in it.	[SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[PiDPL3_WK07] Has elementary knowledge of the principles of creating and developing basic forms of entrepreneurship	The student has knowledge of tax registration forms and basic tax documentation regarding income tax. The student has basic knowledge of record-keeping obligations for different forms of business taxation.	[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 knows the examination requirements for Tax Advisors in the area of simplified forms of tax records.	[SK1] oral statement/conversation/discussion
	[PiDPL3_UW01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)	The student is able to select the appropriate form of tax records for a specific legal form of conducting business activity. The student is able to optimize the taxation of individual forms of tax records. The student: - is able to settle the flat-rate income tax. - is able to keep a tax book of income and expenses. - is able to settle the entrepreneur's monthly and tax year accounts for business activity.	[SU4] test/exam - oral or written
Subject contents	1. General rules for recording economic processes in business entities.2. List of goods and principles of its valuation.3. Tax card rules.4. Rules for a lump sum on recorded income.5. Records of costs and revenues in the form of the Tax Book of Revenues and Expenses (general principles and flat tax).6. Advance and annual settlement of the entity's business activities.7. Transfer from tax records to accounting books.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	the exam	51.0%	100.0%

Recommended reading	Basic literature	<ul style="list-style-type: none"> • Ustawa z dnia 6 lipca 1991 o podatku dochodowym od osób fizycznych (z późniejszymi zmianami); • Ustawa z dnia 20 listopada 1998 o zryczałtowanym podatku dochodowym od niektórych przychodów osiąganych przez osoby fizyczne (z późniejszymi zmianami).
	Supplementary literature	<p>Dziudzik S., Podatkowa księga przychodów i rozchodów + wzory do pobrania, CH Beck, Warszawa 2022; Trzpioła K., Jak prowadzić PKPIR w 2021 roku, Wiedza i Praktyka, Warszawa 2021; Pr. zbior., PKPIR 2021, Infor, Warszawa 2021; T. Martyniuk, Małe przedsiębiorstwo. Rejestracja, podatki, ewidencja, sprawozdawczość, Oddk, Gdańsk 2011; Ustawa z dnia 06 lipca 1991 o podatku dochodowym od osób fizycznych (z późniejszymi zmianami); Ustawa z dnia 20 listopada 1998 o zryczałtowanym podatku dochodowym od niektórych przychodów osiąganych przez osoby fizyczne (z późniejszymi zmianami); Wyrzykowski W., Polski system podatków i opłat, SPG, Gdańsk 2004; Wyrzykowski W., Księgi, ewidencje i rejestry podatkowe małych przedsiębiorców, SPG Gdańsk, 2005; Voss G., Tokarski A., Tokarski M., Księgowość w małej i średniej firmie. Uproszczone formy ewidencji, CE-DEWU, Warszawa 2007; ATTENTION! In 2026, most of these readings have only historical value and should not be used to make actual settlements of taxpayers (this 'subject card' had to be completed in 2024).</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed	Determine the tax burden of the income tax payer keeping records in the form of: tax card, revenue records, tax book of revenues and expenses (under general rules and flat tax).	
Work placement	Not applicable	

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