

Subject card

Subject name and code	Income Taxes in Accounting, PG_00177694						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2026/2027		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Optional subject group 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	1	Language of instruction			Polish		
Semester of study	2	ECTS credits			6.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	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	60		4.0		86.0	150
Subject objectives	<p>1. To familiarize students with the issues:</p> <p>A. Identify corporate and personal income tax payers,</p> <p>B. Determination of taxable income, deductible expenses and tax base for corporate and sole proprietorship income tax-.</p> <p>C. Calculation of tax amount(s),</p> <p>D. Carry out the duties of the payer of income tax, determining advance payments of income tax on personal income and on dividends,</p> <p>E. Carry out the annual taxpayer's income tax return for corporate and sole proprietorships,</p> <p>F. Preparation of tax returns and statements and tax records,</p> <p>G. To apply the provisions of the relevant laws and other legal acts issued on the basis of statutory delegations, to use tax interpretations and case law of administrative courts.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U12] The student can use technologies and IT systems (including advanced ones) to support their professional work in finance and accounting.	The student operates the selected IT system and uses it to calculate the tax base	[SU2] presentation/project/paper/report
	[FiRMU2_U05] From a finance and accounting perspective, the student can identify and correctly apply legal, professional, and ethical norms within the realms of management, quality sciences, economics, and finance.	Student interpretuje normy prawne związane z postanowieniami umów o unikaniu podwójnego opodatkowania i potrafi je zastosować w kalkulacji podatku dochodowego. Zna również zasady opodatkowania dywidend i potrafi je zastosować w praktyce. Student proponuje optymalne rozwiązania w zakresie funkcjonowania rachunkowości podatkowej.	[SU4] test/exam - oral or written
	[FiRMU2_W01] The student possesses a thorough understanding of the development of theories in management, quality sciences, economics, and finance. They are well-versed in the nature and trends of these fields and recognize their significance within the broader context of social sciences, particularly in relation to finance and accounting.	Student: - Identifies the principles of functioning of the tax system and its subsystems, - Recognizes the methods of settling indirect taxes and selected direct taxes at entrepreneurs	[SW4] test/exam - oral or written
	[FiRMU2_W07] The student possesses a comprehensive understanding of regulations and legal, organizational, and ethical norms, including the protection of intellectual property relevant to finance and accounting.	The student recognizes the regulations and legal norms necessary to calculate the tax base in corporate income tax and personal income tax.	[SW4] test/exam - oral or written

1. income taxes on business income

1.1 Taxpayers.

1.2 Object of taxation.

1.3 Fiscal year.

1.4 Revenue.

1.5 Subject exemptions.

1.6 Special rules for determining income in personal income tax.

1.7 Deductible costs.

1.8 Tax depreciation.

1.9 Taxation of the parties to the lease agreement.

1.10. Tax base and amount of tax from business activities.

1.11. Duties of the payer of personal income tax.

1.12 Tax on dividends.

1.13 Related companies.

1.14 Transfer pricing.

1.15 Tax collection (advance payments and annual settlement).

1.16 Declarations, returns, statements and tax information.

2 Taxation in foreign relations

2.1. Tax residency.

2.2. Tax source and location.

2.3. Double taxation and ways to avoid it.

2.4. Double taxation agreements. 2.5. Related companies.

2.6. OECD Model Convention.

2.7. Principles of conversion of income, revenue and taxes from foreign currencies into Polish currency.

2.8. Tax Harmonization.

	<p>2.9.Prohibition of discrimination and tax protectionism and the procedure for mutual understanding.</p> <p>2.10.Exchange of tax information with other countries.</p>		
Prerequisites and co-requisites	Basic knowledge of financial accounting and public finance		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Practical project conditioning the written exam	51.0%	0.0%
	Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.	51.0%	100.0%

Recommended reading	Basic literature	<p>A.1. wykorzystywana podczas zajęć</p> <ol style="list-style-type: none"> 1. Autorskie materiały dydaktyczne (wykładowe i ćwiczeniowe) prowadzących zajęcia 2. Ustawa z dnia 06 lipca 1991 o podatku dochodowym od osób fizycznych (z późniejszymi zmianami) 3. Ustawa z dnia 20 listopada 1998 o zryczałtowanym podatku dochodowym od niektórych przychodów osiąganych przez osoby fizyczne (z późniejszymi zmianami) 4. Ustawa z dnia 15 lutego 1992r o podatku dochodowym od osób prawych (Dz. U. z 2025 poz. 278), 5. Ustawa z dnia 29.08.1997r. ordynacja podatkowa (Dz. Z 2025r. Poz. 111, t.j. 2025.01.28), 6. Ustawa z dnia 13.10.1995r. O zasadach ewidencji i identyfikacji podatników i płatników (Dz. U. z 2025r. Poz. 237, t.j. 26.02.2025), 7. Ustawa z dnia 11.03.2004r. o podatku od towarów i usług (Dz. U. z 2024r. Poz. 361, t.j. 13.03.2024r.), 8. Ustawa z dnia 16.11.2026r. O opłacie skarbowej (Dz. U. z 2023r. Poz. 2111, t.j. 03.10.2023), 9. Ustawa z dnia 09.09.2000r. O podatku od czynności cywilnoprawnych (Dz. U. z 2024r. Poz. 295), (t.j. 01.03.2024), 10. Ustawa z dnia 16.11.2016r. O Krajowej Administracji Skarbowej (Dz. U. z 2023r. Poz. 615, t.j. 31.03.2023), 11. Ustawa z dnia 19.03.2004r. Prawo celne (Dz. U. z 2024r. Poz. 1373, t.j. 17.09.2024), 12. Ustawa z dnia 12.01.1991r. O podatkach i opłatach lokalnych (Dz. U. z 2023r. Poz. 70, t.j. 10.01.2023), 13. Ustawa z dnia 30.10.2002r. O podatku leśnym (Dz. U. z 2025r. Poz. 176, t.j. 11.02.2025r.), <p>A.2. studiowana samodzielnie przez studenta</p> <ol style="list-style-type: none"> 1. Olchowicz I., Jamroży M., Rachunkowość podatkowa, wydawnictwo Dyfin, wydanie najnowsze. 2. Felis P., Jamroży M., Szlęzak-Matusewicz J.: Podatki i składki w działalności przedsiębiorców, Difin, Warszawa (wydanie najnowsze) 3. Samozatrudnienie uproszczone formy ewidencji, praca zbiorowa pod red. P. Szczypha, CeDeWu, Warszawa (wydanie najnowsze) Data wygenerowania: 15.02.2025 20:52 Strona 8 z 8.
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	Supplementary literature	1. Jamróży M., Sobieszak M.: Obniżanie ciężarów podatkowych (wydanie najnowsze), 2. Olchowicz I., Jamróży M., Rachunkowość podatkowa analiza w zakresie podatku dochodowego od osób prawnych, Difin, Warszawa (wydanie najnowsze).
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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