

Subject card

Subject name and code	Taxes in Accounting II, PG_00177730						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
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	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			5.0		
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		61.0	125

Subject objectives

1.
 - A. Identifying taxpayers subject to personal income tax and corporate income tax.
 - B. Determining taxable revenues, tax-deductible costs, and the tax base for corporate and personal income tax for business entities, as well as calculating the tax amounts.
 - C. Performing the obligations of a tax remitter, calculating income tax advances on personal income and dividends.
 - D. Preparing annual tax settlements for corporate and personal income taxpayers engaged in business activity.
 - E. Preparing tax declarations, returns, and tax records.
 - F. Applying relevant laws and other legal acts issued under statutory authorization, utilizing tax interpretations and administrative court rulings.
2.
 - A. Identifying real estate taxpayers.
 - B. Determining the subject and the tax base for real estate tax.
 - C. Applying tax reliefs and calculating the tax.
 - D. Applying relevant laws and other legal acts issued under statutory authorization, utilizing tax interpretations and administrative court rulings.
3.
 - A. Identifying taxpayers subject to tax on means of transport.
 - B. Determining the subject and the tax base for the tax on means of transport.
 - C. Applying tax reliefs and calculating the tax, overpayments, and tax refunds on means of transport.
 - D. Applying relevant laws and other legal acts issued under statutory authorization, utilizing tax interpretations and administrative court rulings.
4.
 - A. Identifying agricultural tax taxpayers.
 - B. Determining the subject and the tax base for agricultural tax.
 - C. Applying tax reliefs and calculating agricultural tax.
 - D. Applying relevant laws and other legal acts issued under statutory authorization, utilizing tax interpretations and administrative court rulings.
5.
 - A. Identifying forestry tax taxpayers.
 - B. Determining the subject and the tax base for forestry tax.
 - C. Applying tax reliefs and calculating forestry tax.
 - D. Applying relevant laws and other legal acts issued under statutory authorization, utilizing tax interpretations and administrative court rulings.
6.
 - A. Determining tax residence.
 - B. Assessing the applicability and effects of international double taxation treaties.
 - C. Identifying and applying methods of eliminating double taxation.
 - D. Identifying and applying the procedure for adjusting profits of related enterprises.
 - E. Converting revenues, costs, incomes, and taxes from foreign currencies into Polish currency.
 - F. Determining foreign exchange differences in accordance with tax regulations.
 - G. Applying relevant laws and other legal acts issued under statutory authorization, the OECD Model Convention, double taxation treaties signed by Poland, and utilizing tax interpretations and administrative court rulings.
7.
 - A. Determining charges arising from capital contributions made to enterprises by the State Treasury.
 - B. Applying relevant laws and other legal acts issued under statutory authorization, utilizing tax interpretations and administrative court rulings.
- 8.

Law, the Act on Credit Unions, the Act on Insurance Activity, and the Act on Consumer Credit.

A. Identifying taxpayers subject to the tax on certain financial institutions under the provisions of the Banking Law.

B. Determining the conditions under which the tax obligation arises.

C. Characterizing financial institution assets as the subject of taxation.

D. Calculating the excess of the taxpayer's asset value as the tax base.

E. Converting the tax base amounts expressed in foreign currencies into Polish zloty.

F. Reducing the tax base for specific taxpayers.

G. Determining the tax settlement period.

H. Identifying the obligations of taxpayers.

I. Indicating the tax authorities responsible for tax collection.

J. Determining general and individual tax exemptions, including their legal basis.

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 selected IT systems and uses them to calculate the tax base	[SU4] test/exam - oral or written
[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.	The student interprets legal norms related to the provisions of double tax treaties and is able to apply them in the calculation of income tax. Applies appropriate dividend taxation rules and is able to use them in practice. The student proposes optimal solutions in the field of tax accounting.	[SU4] 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 regulations and legal norms in the calculation of the tax base in corporate income tax and personal income tax.	[SW4] 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

1. Income Taxes on Business Income

1.1. Taxpayers

1.2. Subject of taxation

1.3. Tax year

1.4. Revenues

1.5. Subjective exemptions

1.6. Special rules for determining taxable income in personal income tax

1.7. Tax-deductible costs

1.8. Tax depreciation

1.9. Taxation of leasing contract parties

1.10. Tax base and amount of tax on business activity

1.11. Obligations of the personal income tax remitter

1.12. Dividend tax

1.13. Related enterprises

1.14. Transfer pricing

1.15. Tax collection: advance payments and annual settlement

1.16. Tax declarations, returns, statements, and tax information

2. Real Estate Tax

2.1. Taxpayers

2.2. Subject and tax base

2.3. Creation and expiration of the tax obligation

2.4. Reliefs and exemptions

2.5. Assessment and collection of the tax

3. Tax on Means of Transport

3.1. Taxpayers

3.2. Subject and tax base

3.3. Creation and expiration of the tax obligation

3.4. Reliefs and exemptions

3.5. Assessment and collection of the tax

4. Agricultural Tax

4.1. Taxpayers

	<p>4.2. Subject and tax base 4.3. Creation and expiration of the tax obligation 4.4. Reliefs and exemptions 4.5. Assessment and collection of the tax</p> <p>5. Forestry Tax</p> <p>5.1. Taxpayers 5.2. Subject and tax base 5.3. Creation and expiration of the tax obligation 5.4. Reliefs and exemptions 5.5. Assessment and collection of the tax</p> <p>6. Taxation in International Relations</p> <p>6.1. Tax residence 6.2. Tax source and its location 6.3. Double taxation and methods of its avoidance 6.4. Double taxation avoidance agreements 6.5. Related enterprises 6.6. OECD Model Convention 6.7. Rules for converting revenues, incomes, and taxes from foreign currencies to Polish currency 6.8. Tax harmonization 6.9. Prohibition of tax discrimination and protectionism, and mutual agreement procedure 6.10. Exchange of tax information with other countries</p> <p>7. Charges on Entities Due to Capital Contributions by the State Treasury</p> <p>7.1. Entities obligated to make profit-based contributions 7.2. Calculation of advance payments for profit-based contributions and annual settlement 7.3. Reporting obligations 7.4. Deadlines for making contributions 7.5. Adjustments of settlements regarding profit-based contributions 7.6. Limitations and exemptions from the obligation to make profit-based contributions</p> <p>8. Tax on Certain Financial Institutions</p> <p>8.1. Taxpayers 8.2. Subject of the tax 8.3. Tax base 8.4. Tax rate 8.5. Tax collection 8.6. Tax exemptions</p>									
Prerequisites and co-requisites	Basic knowledge of financial accounting and public finance.									
Assessment methods and criteria	<table border="1"> <thead> <tr> <th>Subject passing criteria</th> <th>Passing threshold</th> <th>Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>Practical project conditioning the written exam</td> <td>51.0%</td> <td>0.0%</td> </tr> <tr> <td>Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.</td> <td>51.0%</td> <td>100.0%</td> </tr> </tbody> </table>	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%
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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. Szczypa, CeDeWu, Warszawa (wydanie najnowsze)
	Supplementary literature	<ol style="list-style-type: none"> 1. Jamroży M., Sobieszak M.: Obniżanie ciężarów podatkowych (wydanie najnowsze), 2. Olchowicz I., Jamroży 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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