

Subject card

Subject name and code	Accounting for taxation - lecture, PG_00133982						
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	
Mode of study	part-time studies	Mode of delivery				at the university	
Year of study	3	Language of instruction				Polish	
Semester of study	5	ECTS credits				2.0	
Learning profile	academic	Assessment form				exam	
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Cyryl Kotyla				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	0.0	0.0	0.0	0.0	16
	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	16		0.0		34.0	50
Subject objectives	To familiarize students with accounting records of basic types of taxes.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 its EU language versions.	[SU4] 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_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_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_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	<p>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 accounting books</p>		
Prerequisites and co-requisites	Knowledge of financial accounting, basic knowledge of law and the ability to determine the financial balance sheet result and the tax base		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	-	51.0%	100.0%
Recommended reading	Basic literature	<p>1. Litwińczuk H i in.: Prawo podatkowe przedsiębiorców, Wolters Kluwer, Warszawa 2013 2. Podstawowe ustawy podatkowe: PIT, CIT, VAT, PCC, Oplata skarbową, ustawa o podatkach i opłatach lokalnych 3. Felis P., Jamroży M., Szlęzak-Matusiewicz 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</p>	

	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. Czasopismo Monitor Podatkowy - C.H. Beck
Example issues/ example questions/ tasks being completed	eResources addresses	
Work placement	Not applicable	

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