

## DESCRIPTION OF THE COURSE OF STUDY

Course code	0412-4FiR-D6-R5	
Name of the course in	Polish	RACHUNKOWOŚĆ PODATKOWA
	English	TAX ACCOUNTING

## 1. LOCATION OF THE COURSE OF STUDY WITHIN THE SYSTEM OF STUDIES

1.1. Field of study	FINANCE AND ACCOUNTING
1.2. Mode of study	Full Time / Part Time
1.3. Level of study	I degree (Bachelor's Degree)
1.4. Profile of study*	Practical
1.5. Person/s preparing the course description	dr Dorota Słowik
1.6. Contact	dorotaslowik@ujk.edu.pl

## 2. GENERAL CHARACTERISTICS OF THE COURSE OF STUDY

2.1. Language of instruction	English
2.2. Prerequisites*	-

## 3. DETAILED CHARACTERISTICS OF THE COURSE OF STUDY

3.1. Form of classes	lectures, classes	
3.2. Place of classes	Lectures at university	
3.3. Form of assessment	exam/graded credit	
3.4. Teaching methods	Lecture, exercises to solve, discussion, use of technical teaching aids	
3.5. Bibliography	Required reading	Winiarska K., Startek K., Rachunkowość podatkowa, Wydawnictwo C.H. Beck, Warszawa 2011 Olchowicz I., Rachunkowość podatkowa, Difin, Warszawa 2011
	Further reading	Winiarska K., Rachunkowość podatkowa. Zadania, pytania, testy, Wydawnictwo C.H. Beck, Warszawa 2014 Gowthorpe C., Accounting And Finance For Business, Cengage Learning, 2011

## 4. OBJECTIVES, SYLLABUS CONTENT AND INTENDED LEARNING OUTCOMES

<p><b>4.1. Course objectives (including form of classes)</b></p> <p><b>Lecture:</b></p> <p>C1. Knowledge – becoming familiar with the basic concepts in the field of tax accounting. C2. Skills – acquiring the ability to determine the amount of tax burdens, how to document them, and how to account for them in a company.</p> <p><b>Classes:</b></p> <p>C1. Knowledge – familiarization with the premises of the differences between revenues, costs, and profit according to accounting law and tax law. C2. Skills – acquiring the ability to correctly use tools from the fields of accounting and taxation to solve various economic problems. C3. Social competences – awareness of the risks associated with actions in accounting policy related to changing tax regulations.</p>
<p><b>4.2. Detailed syllabus (including form of classes)</b></p> <p>Lecture:</p> <ol style="list-style-type: none"> <li>Accounting principles in the light of balance sheet and tax law.</li> <li>Legal form and taxation of business activities.</li> <li>Types and scope of tax settlements and their recording.</li> <li>Revenues in tax and financial accounting.</li> <li>Costs under balance sheet law and tax law.</li> <li>Financial result in accounting and for tax purposes – determination and recording. Differences between the financial and tax results.</li> <li>Depreciation in tax settlements.</li> <li>Operating and financial leasing in tax settlements and in accounting books.</li> <li>Provisions and liabilities in accounting law, tax law, and accounting standards.</li> <li>Book and tax value of assets and liabilities.</li> <li>Deferred income tax.</li> <li>Value-added tax and excise tax in business activities. Business transactions subject to VAT and the valuation of assets and liabilities. Scope and requirements of record-keeping for VAT purposes.</li> </ol> <p>Classes:</p>

1. Revenues – concepts and classification in tax and financial accounting.
2. Differences between revenues in financial accounting and tax settlements.
3. Costs of earning revenue in accounting books. Costs under financial law and tax law.
4. Income tax and its recording in accounting books.
5. Financial profit and taxable income.
6. Determining the basis for income tax calculation and tax liability. Determining monthly advances and rules for annual income tax settlements.
7. Tangible fixed assets and intangible assets as subjects of financial and tax depreciation.
8. Operating and finance leasing under tax law. Documentation and recording of leasing in the enterprise. Leasing and taxable income.
9. Permanent and temporary differences in the value of assets and liabilities.
10. Assets and reserves for deferred income tax. Determination, settlement, recording of deferred income tax.
11. Tax loss – settlement and accounting.
12. Documenting VAT-taxable transactions. Scope and requirements of record-keeping for VAT purposes. Recording sales and purchases. Determining the tax liability for VAT.

#### 4.3 Intended learning outcomes

Code	A student, who passed the course	Relation to learning outcomes
within the scope of <b>KNOWLEDGE:</b>		
...W01	Has basic knowledge of laws in the areas of business, tax, and accounting law	FiR1P_W07
W02	Identifies the determinants of tax and accounting results	FiR1P_W15
within the scope of <b>ABILITIES:</b>		
U01	Student is able to use legal regulations in the field of accounting and tax law. Student can apply the theoretical knowledge possessed in solving practical tax problems.	FiR1P_U09
U02	is able to prepare basic registration and settlement declarations in accordance with applicable regulations	FiR1P_U04
U03	Understands the need for continuous learning due to changing laws in the field of accounting and taxes	FiR1P_U17
within the scope of <b>SOCIAL COMPETENCE:</b>		
...K01	Able to supplement and improve acquired knowledge in the field of tax accounting	FiR1P_K05 FiR1P_K02

#### 4.4. Methods of assessment of the intended learning outcomes

Teaching outcomes (code)	Method of assessment (+/-)																							
	Exam oral/written*			Test*			Project*			Effort in class*			Self-study*			Group work*			Others* Presentation of the economic issue					
	Form of classes			Form of classes			Form of classes			Form of classes			Form of classes			Form of classes			Form of classes					
	L	C	...	L	C	...	L	C	...	L	C	...	L	C	...	L	C	...	L	C	...			
...W01-W02	+																							
...U01-U03					+												+							
...K01																	+							

\*delete as appropriate

#### 4.5. Criteria of assessment of the intended learning outcomes

Form of classes	Grade	Criterion of assessment
lecture (L)	3	Scoring between 50% and 59% of the maximum possible points
	3,5	Scoring between 60% and 69% of the maximum possible points
	4	Scoring between 70% and 79% of the maximum possible points

	<b>4,5</b>	Scoring between 80% and 89% of the maximum possible points
	<b>5</b>	Achieving 90% to 100% of the maximum possible points
<b>classes (C)*</b>	<b>3</b>	Scoring between 50% and 59% of the maximum possible points
	<b>3,5</b>	Scoring between 60% and 69% of the maximum possible points
	<b>4</b>	Scoring between 70% and 79% of the maximum possible points
	<b>4,5</b>	Scoring between 80% and 89% of the maximum possible points
	<b>5</b>	Achieving 90% to 100% of the maximum possible points

#### 11. BALANCE OF ECTS CREDITS – STUDENT’S WORK INPUT

Category	Student's workload	
	Full-time studies	Extramural studies
<b>NUMBER OF HOURS WITH THE DIRECT PARTICIPATION OF THE TEACHER /CONTACT HOURS/</b>	<b>60</b>	<b>25</b>
<i>Participation in lectures*</i>	30	10
<i>Participation in classes, seminars, laboratories*</i>	30	15
<i>Preparation in the exam/ final test*</i>		
<i>Others (please specify e.g. e-learning)*</i>		
<b>INDEPENDENT WORK OF THE STUDENT/NON-CONTACT HOURS/</b>	<b>15</b>	<b>50</b>
<i>Preparation for the lecture*</i>	5	10
<i>Preparation for the classes, seminars, laboratories*</i>	5	20
<i>Preparation for the exam/test*</i>	5	20
<i>Gathering materials for the project/Internet query*</i>		
<i>Preparation of multimedia presentation</i>		
<i>Others *</i>		
<b>TOTAL NUMBER OF HOURS</b>	<b>75</b>	<b>75</b>
<b>ECTS credits for the course of study</b>	<b>3</b>	<b>3</b>

*\*delete as appropriate*

*Accepted for execution (date and legible signatures of the teachers running the course in the given academic year)*

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