

## DESCRIPTION OF THE COURSE OF STUDY

<b>Course code</b>	<b>0412-4FiR-D6-R5</b>	
<b>Name of the course in</b>	Polish	Rachunkowość podatkowa
	English	Tax Accounting

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

<b>1.1. Field of study</b>	FINANCE AND ACCOUNTING
<b>1.2. Mode of study</b>	Full-time studies, part-time studies
<b>1.3. Level of study</b>	I
<b>1.4. Profile of study*</b>	PRACTICAL
<b>1.5. Person/s preparing the course description</b>	DEPARTMENT OF ECONOMICS AND FINANCES
<b>1.6. Contact</b>	keif@ujk.edu.pl

### 2. GENERAL CHARACTERISTICS OF THE COURSE OF STUDY

<b>2.1. Language of instruction</b>	English
<b>2.2. Prerequisites*</b>	Accounting, Taxes in business activity

### 3. DETAILED CHARACTERISTICS OF THE COURSE OF STUDY

<b>3.1. Form of classes</b>	lectures, classes	
<b>3.2. Place of classes</b>	Didactics rooms of the JKU	
<b>3.3. Form of assessment</b>	exam graded credit	
<b>3.4. Teaching methods</b>	Lecture, tasks to be solved, discussion, use of technical teaching aids	
<b>3.5. Bibliography</b>	<b>Required reading</b>	Winiarska K., Startek K., Rachunkowość podatkowa, Wydawnictwo C.H. Beck, Warszawa 2011 Olchowicz I., Rachunkowość podatkowa, Difin, Warszawa 201
	<b>Further reading</b>	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</b> (<i>including form of classes</i>)</p> <p>Lecture: C1. Knowledge - familiarizing with the basic concepts of tax accounting C2. Skills - acquiring the ability to determine the amount of tax burdens and how to document them and settle them in the enterprise.</p> <p>Classes:</p> <p>C1. Knowledge - getting acquainted with the reasons for the emergence of differences between revenues, costs and the result according to the balance sheet law and tax law. C2. Skills - acquiring the ability to correctly use tools in the field of accounting and taxes to solve various economic problems C3. Social competences - awareness of the risks taken</p>
<p><b>4.2. Detailed syllabus</b> (<i>including form of classes</i>)</p> <p>Lecture:</p> <ol style="list-style-type: none"> <li>1. Accounting principles in the light of balance sheet and tax law.</li> <li>2. Legal form and taxation of business activity.</li> <li>3. Types and scope of tax settlements and their records.</li> <li>4. Revenues in tax and balance sheet accounting.</li> <li>5. Costs in terms of balance sheet law and tax law.</li> <li>6. Accounting and tax financial result - determination and recording. Differences between the balance sheet and tax result.</li> <li>7. Depreciation in tax settlements.</li> <li>8. Operating and financial leasing in tax settlements and accounting books.</li> <li>9. Provisions and liabilities in balance sheet law, tax law and accounting standards.</li> <li>10. Carrying and tax value of assets and liabilities.</li> <li>11. Deferred income tax.</li> <li>12. Tax on goods and services and excise tax in business activity. Economic operations charged with VAT and the valuation of assets and liabilities. The scope and requirements of records for VAT purposes.</li> </ol> <p>Classes:</p> <ol style="list-style-type: none"> <li>1. Revenue - concepts and classification in tax and balance sheet accounting.</li> </ol>

2. Differences between revenues in balance sheet terms in tax settlements.
3. Tax deductible costs in the books of accounts. Costs in terms of balance sheet law and tax law.
4. Income tax and records for its needs in the accounting books.
5. Balance sheet profit and tax income.
6. Determining the income tax base and tax liability. Determining monthly advances and rules for annual income tax settlements.
7. Tangible fixed assets and intangible assets as the subject of balance sheet and tax depreciation.
8. Operating and financial leasing in tax law. Documentation and records of leasing in the enterprise. Leasing and tax income.
9. Permanent and temporary differences in the value of assets and liabilities.
10. Deferred tax assets and liabilities. Determining, settling and recording deferred income tax.
11. Tax loss - settlement and records.
12. Documentation of activities subject to VAT. The scope and requirements of records for VAT purposes. Sales and purchase records. Determining the VAT liability.

#### 4.3 Intended learning outcomes

Code	A student, who passed the course	Relation to learning outcomes
within the scope of <b>KNOWLEDGE:</b>		
...W01	knows the basic legal provisions in the field of economic, tax and balance sheet law	FiR1P_W07
W02	Identifies the determinants of the tax and balance sheet result	FiR1P_W015
within the scope of <b>ABILITIES:</b>		
...U01	is able to use legal provisions in the field of balance sheet and tax law. He is able to use his theoretical knowledge in solving practical tax problems	FiR1P_U09
U02	is able to prepare basic declarations and settlements in accordance with applicable regulations	FiR1P_U04
U03	understands the need for continuous learning in connection with the changing law in the field of accounting and taxes	FiR1P_U017
within the scope of <b>SOCIAL COMPETENCE:</b>		
...K01	is able to supplement and improve the 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* e.g. standardized test used in e-learning		
	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					+																
U02					+																
U03																	+				
...K01																	+				

\*delete as appropriate

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

Form of classes	Grade	Criterion of assessment
lecture (L) (including e-learning)	3	Obtaining between 50% and 59% of the maximum number of points possible to earn
	3,5	Obtaining between 60% and 69% of the maximum number of points possible to earn
	4	Obtaining between 70% and 79% of the maximum number of points possible to earn
	4,5	Obtaining between 80% and 89% of the maximum number of points possible to earn

<b>classes (C)* (including e-learning)</b>	<b>5</b>	Obtaining from 90% to 100% of the maximum number of points possible to earn
	<b>3</b>	Obtaining between 50% and 59% of the maximum number of points possible to earn
	<b>3,5</b>	Obtaining between 60% and 69% of the maximum number of points possible to earn
	<b>4</b>	Obtaining between 70% and 79% of the maximum number of points possible to earn
	<b>4,5</b>	Obtaining between 80% and 89% of the maximum number of points possible to earn
	<b>5</b>	Obtaining from 90% to 100% of the maximum number of points possible to earn

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

<b>Category</b>	<b>Student's workload</b>	
	<b>Full-time studies</b>	<b>Extramural studies</b>
<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>	<b>30</b>	<b>10</b>
<i>Participation in classes, seminars, laboratories*</i>	<b>30</b>	<b>15</b>
<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>	<b>5</b>	<b>10</b>
<i>Preparation for the classes, seminars, laboratories*</i>	<b>5</b>	<b>20</b>
<i>Preparation for the exam/test*</i>	<b>5</b>	<b>20</b>
<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>
ECTS credits for the course of study	<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)

.....