

**University of Applied Science in Nysa**  
**Institute of Finance**

**Course description**

<b>Course name</b>		Tax Accounting			<b>Course code</b>					
Major		Finance & Accounting								
Profile		Practical								
Level of studies		First-cycle studies								
Specialization		Accounting and Financial Control								
Form of studies		Full-time studies								
Semester		III			<b>Language of instruction</b>		English			
<b>Prerequisites for the course</b>					<b>Basic courses</b>		N			
<b>Form of crediting</b>		End-of-term test		<b>Number of ECTS points: 6</b>				<b>Methods of assessment</b>		
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	6	direct contact classes	3,2	practical classes	4,8	Importance in %
		Total	Student's workload	Direct contact	<b>Verification of teaching effects</b>					
Lecture		65	35	30	The written exam				50%	
Classes		30	15	15	The written test				25%	
Project		60	30	30	Project preparation				25%	
Consultation		2		2						
Exam		3		3						
<b>Total number of hours:</b>		<b>160</b>	<b>80</b>	<b>80</b>	Total:				<b>100%</b>	
<b>Categories of teaching effects</b>	<b>No.</b>	<b>Course teaching effects</b>			<b>Methods of teaching effects verification</b>	<b>Major-related effects</b>	<b>Area based effects</b>	<b>Forms of realization</b>		
Knowledge	1.	Student knows the forms of business taxation			Exam	K1_W06+++, K1_W08+++	S1P_W02+++, S1P_W03+++, S1P_W08+++	L		
	2.	Student identifies the differences in allocating costs, revenues and determining the result between the provisions of the Accounting Act and the provisions of the Income Tax Act and the implications for bookkeeping, tax returns and accounting for deferred income tax.			Exam	K1_W06+++, K1_W08+++, K1_W13+++, K1_W15+++	S1P_W02+++, S1P_W03+++, S1P_W08+++, S1P_W05+++, S1P_W07+++, S1P_W08;+++, S1P_W06+++	LCP		

Skills	1.	Student can choose the proper form of taxation and specify its advantages and disadvantages.	Test	K1_U07+++, K1_U12+++	S1P_U2+++, S1P_U8+++, S1P_U5+++, S1P_U6+++	LCP
	2.	Student is able to fill in a tax return and calculate the tax liability.	Test	K1_U07+++, K1_U12+++	S1P_U2+++, S1P_U8+++, S1P_U5+++, S1P_U6+++	LCP
	3.	Student has the ability to analyze and interpret the differences between the balance and tax law.	Exam	K1_U03+++	S1P_U2+++, S1P_U3+++	LCP
Social competence	1.	Student is aware of the responsibilities of employees, in particular, financial and accounting departments for the company's successes and failures.	Exam	K1_K01+++, K1_K10+++, K1_K07+++	S1P_K01+++, S1P_K02+++, S1P_K03+++, S1P_K04+++, S1P_K05+++, S1P_K06+++, S1P_K07+++	LCP

### Course supervisors

Form of classes	Course supervisors
Lecture	PhD (Eng) Danuta Seretna-Salamaj
Classes	PhD (Eng) Danuta Seretna-Salamaj
Project	PhD (Eng) Danuta Seretna-Salamaj

### Teaching content

Lecture	Teaching methods	Lecture and multimedia presentation	
No.	Subject area	Number of hours	
1.	The essence of accounting and its subsystems.	2	
2.	The concept, functions and classifications of tax	2	
3.	Forms of records in business entities	2	
4.	Balance sheet law and financial law.	2	
5.	Revenues and expenses according to balance sheet law and tax law.	2	
6.	Accounting result and tax result.	2	
7.	The tax return (CIT).	2	
8.	Deferred income tax	2	
9.	Depreciation of fixed assets and intangible assets according to balance sheet law and tax law.	2	
10.	Leasing according to balance sheet law and tax law.	2	
11.	Improving own and other fixed assets according to the balance sheet and tax laws. Impairment of assets according to the balance sheet and tax laws.	2	
12.	Exchange differences according to the balance sheet and tax laws	2	
13.	VAT	2	
14.	Extraordinary gains and losses according to the balance sheet and tax laws	2	
15.	Goodwill according to the balance sheet and tax laws.	2	

<b>Total no. of hours:</b>	<b>30</b>
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Classes	Teaching methods	practical exercises
<b>No.</b>	<b>Subject area</b>	
1.	Forms of records in business entities.	
2.	Revenues and expenses according to balance sheet law and tax law.	
3.	Accounting result and tax result.	
4.	Deferred income tax.	
5.	Depreciation of fixed assets and intangible assets according to balance sheet law and tax law.	
6.	Improving own and other fixed assets according to the balance sheet and tax laws. Impairment of assets according to the balance sheet and tax laws.	
7.	VAT	
8.	Test.	
<b>Total no. of hours:</b>		<b>15</b>

Project	Teaching methods	a multimedia presentation, observation of the student, conversation
<b>No.</b>	<b>Subject area</b>	
1.	Income tax for the particular SMEs	
2.	Deferred tax	
3.	VAT	
<b>Total no. of hours:</b>		<b>30</b>

**Primary literature:**

1	Irena Olchowicz, Rachunkowość podatkowa, Difin, Warszawa 2011
2	A. Gomułowicz, J. Małecki, Podatki i prawo podatkowe, Poznań 2000.
3	Koperkiewicz-Mordel A., Nykiel W., Chróścielewski W., Polskie prawo podatkowe, Difin, Warszawa 2003

**Secondary literature:**

1	Denkiewicz D., Mroczkowski P., Soszyńska P., Podatki dochodowe w działalności gospodarczej i podatki kosztowe, SKwP, Warszawa 2007.
2	Kazimiera Winiarska, Rachunkowość podatkowa: zadania, pytania i testy, C.H.Beck, Warszawa 2008.

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Course co-ordinator

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Director of Institute

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