

Questions for the diploma exam in the specialty:

Accounting and taxation in a small and medium-sized enterprise

- 1 Sources of financing of small and medium-sized enterprises
2. lump sum on registered income - rates and limits
3. legal forms of doing business in Poland - advantages and disadvantages of various solutions
- 4 Valuation methods in accounting
- 5 Simplifications for micro and small business entities in financial reporting
6. small taxpayer vs. micro and small business entity - comparative analysis
7. simplifications for small and medium-sized businesses on the basis of the Accounting Act
8. principles of taxation of small and medium-sized enterprises in Poland in the field of income tax
9. tax preferences for small and medium-sized enterprises in terms of personal income tax
10. tax preferences for small and medium-sized enterprises in terms of corporate income tax
11. flexible forms of employment in a small and medium-sized enterprise
12. cost accounting
13. measures of liquidity of small and medium-sized enterprises
14. principles of taxation of small and medium-sized enterprises in Poland in the field of tax on goods and services
15. tax preferences of a small taxpayer in the field of tax on goods and services
16. form of employment and operational efficiency of a small and medium-sized enterprise
17. models of human resources management in a small and medium-sized enterprise
18. tax accounting in a small and medium-sized enterprise
19. measures of tax burden
20. company chart of accounts and its characteristics
- 21 The process of preparing and approving financial statements
22. fixed assets in the balance sheet of the enterprise
23. variants of determining the financial result
24. balance sheet valuation methods in financial and tax accounting
25. financial result and tax result - analysis of differences in the context of small and medium-sized enterprises
26. classification of enterprises in Poland
- 27 Tax settlements of a small taxpayer

28. record-keeping obligations of small and medium-sized enterprises

29 Tax optimization instruments of a small and medium-sized enterprise

30 The role of the auditor in the process of auditing financial statements