

## ITEM CARD

Attachment No. 1 into Regulation No 3/07/2020  
of 13 July 2020 *on the model card*  
*subject at the Higher School of Management*  
*in Warsaw*

| I. GENERAL BASIC INFORMATION ABOUT THE SUBJECT (MODULE)   |   |          |   |   |          |         |         |                              |              |             |
|---|---|----------|---|---|----------|---------|---------|------------------------------|--------------|-------------|
| <b>Item Name</b><br>Small Business Accounting   |   |          |   |   |          |         |         |                              |              |             |
| <b>Name of the organizational unit leading the course:</b>  |   |          |   | Faculty of Management and Technical Sciences  |          |         |         |                              |              |             |
| <b>Name of the field of study, level of education:</b>  |   |          |   | Management I degree   |          |         |         |                              |              |             |
| <b>Learning profile:</b>  |   |          |   | General academic  |          |         |         |                              |              |             |
| <b>Name of the specialty:</b>   |   |          |   | -   |          |         |         |                              |              |             |
| <b>Type of learning module:</b>   |   |          |   | To choose from  |          |         |         |                              |              |             |
| <b>Year/Semester:</b>   |   |          |   | Year III semester 5   |          |         |         |                              |              |             |
| <b>Person coordinating the subject:</b>   |   |          |   | Mgr Barbara Zasada  |          |         |         |                              |              |             |
| <b>Prerequisites (resulting from the succession of items):</b>                                    |   |          |   | Knowledge, skills and competences obtained during the course "Introduction to accounting" and "Financial accounting". |          |         |         |                              |              |             |
| II. FORMS OF CLASSES AND NUMBER OF HOURS  |   |          |   |   |          |         |         |                              |              |             |
|   | Lecture   | Exercise | Seminar   | Laboratory  | Workshop | Project | Seminar | Consultation                 | Exam/Passing | Total hours |
| Full-time studies   | 15  | 15       |   |   |          |         |         |                              |              | 30          |
| Part-time studies   | 10  | 10       |   |   |          |         |         |                              |              | 20          |
| III. METHODS OF TEACHING ACTIVITIES   |   |          |   |   |          |         |         |                              |              |             |
| <b>Forms of classes</b>   |   |          | <b>Didactic methods</b>   |   |          |         |         |                              |              |             |
| Lecture   |   |          | Feeding methods, discussions  |   |          |         |         |                              |              |             |
| Seminar   |   |          | Exercises activating, practical and activating project methods implemented on the basis of the assumptions given by the teacher, solving tasks. |   |          |         |         |                              |              |             |
| IV. OBJECTIVE LEARNING OUTCOMES IN RELATION TO LEARNING OUTCOMES FOR THE FIELD OF STUDY AND AREAS |   |          |   |   |          |         |         |                              |              |             |
| Lp.   | Description of the learning outcomes in question  |          |   |   |          |         |         | Directional effect reference |              |             |
| <b>Knowledge:</b>   |   |          |   |   |          |         |         |                              |              |             |
| 1.  | Has a basic knowledge of the role and importance of accounting of small companies in the activities of enterprises not subject to the Accounting Act, its place in the system of sciences and relations to other sciences |          |   |   |          |         |         | Z01_W01<br>P6S_WG            |              |             |
| 2   | Knows selected quantitative methods and IT tools useful in the process of ethical conduct and application of tax accounting in the company  |          |   |   |          |         |         | Z01_W10<br>P6S_WG<br>P6S_WK  |              |             |
| <b>Abilities:</b>   |   |          |   |   |          |         |         |                              |              |             |

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| 1.                                      | Can use basic theoretical knowledge of small business accounting, obtain data to power the information system, through registration, records, cost accounting and reporting for tax settlement purposes   | Z01_U02<br>P6S_UK   |
|---|---|---|
| 2.                                      | Is able to choose appropriate methods and tools, including data acquisition techniques, appropriate for the accounting of small businesses (for tax purposes), allowing to describe economic processes in the accounting system for the implementation of the function of tax settlements | Z01_U10<br>P6S_UW<br>P6S_UK<br>P6S_UO                                     |
| 3.                                      | Can formulate and analyze data in order to properly conduct tax accounting in a small company and use applicable law in this area.  | Z01_U09<br>P6S_UW   |
| <b>Social competences:</b>              |   |   |
| 1.                                      | He is ready to supplement and improve the acquired knowledge and skills in the field of tax aspects of small business settlements   | Z01_K01<br>P6S_KK   |
| 2.                                      | He is ready to participate in the creation of projects from the point of view of optimizing the taxation of small companies in the Polish tax system  | Z01_K06<br>P6S_KO   |
| <b>V. CURRICULAR CONTENT (LEARNING)</b> |   |   |
| Lp.                                     | lecture   | Reference to the learning outcomes in question                            |
| 1.                                      | The choice of the form of taxation and the type of records kept by taxpayers who do not keep accounting books.  | Z01_W01<br>Z01_W10<br>Z01_U02<br>Z01_U10<br>Z01_U09<br>Z01_K01<br>Z01_K06 |
| 2.                                      | Tax-deductible costs and non-tax-deductible costs.  |   |
| 3.                                      | The concepts of a small taxpayer in income tax and in value added tax – rules of being subject to it, duties and privileges.  |   |
| 4.                                      | Ktax validation in the activities of small businesses.  |   |
| 5                                       | IT tools supporting the implementation of accounting in small businesses  |   |
| 6                                       | Tax Charter – legal regulations and rules of application  |   |
| 7                                       | Erecords in small business accounting   |   |
| Lp                                      | exercise  | Reference to the learning outcomes in question                            |
| 1                                       | Tax Charter – legal regulations and rules of application  | Z01_W01<br>Z01_W10<br>Z01_U02<br>Z01_U10<br>Z01_U09<br>Z01_K01<br>Z01_K06 |
| 2                                       | Lump sum on recorded revenues – legal regulations, rules for keeping records of revenues, calculation of a lump sum.  |   |
| 3                                       | Tax revenue and expense ledger – legal regulations  |   |
| 4                                       | From the management assay, calculation of advance payments, tax returns, monthly and annual settlements   |   |
| 5                                       | Other records in small business accounting.   |   |
| 6                                       | IT tools supporting the implementation of accounting in small businesses  |   |

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| VI. METHODS OF ASSESSMENT OF LEARNING OUTCOMES   |   |  |  |   |
|--|---|--|--|---|
| Learning outcomes  | Verification method   |  |  | Form of classes in which EUS is verified (Learning outcome)             |
| <b>Knowledge:</b>  |   |  |  |   |
| Z01_W01<br>Z01_W10   | Written work - test   |  |  | Lecture / Exercises   |
| <b>Abilities:</b>  |   |  |  |   |
| Z01_U02<br>Z01_U10<br>Z01_U09  | Solving tasks - written work  |  |  | Lecture/ Tutorials  |
| <b>Social competences:</b>   |   |  |  |   |
| Z01_K01<br>Z01_K06   | Assessment of student activity during classes   |  |  | Lecture /Exercises  |
| VII. CRITERIA FOR ASSESSING ACHIEVED LEARNING OUTCOMES   |   |  |  |   |
| Learning outcomes  | Unsatisfactory assessment<br>The student does not know and does not understand/cannot/is not ready: | Grade range 3.0-3.5<br>The student knows and understands / can / is ready:   | Grade range 4.0-4.5<br>The student knows and understands / can / is ready:   | Very good rating<br>The student knows and understands / can / is ready: |
| For each of the learning outcomes identified for the module in terms of knowledge, skills and competences  | The student obtains less than 50% of the maximum number of points                                   | The student gets from 50 to 59% max. number of points for grade 3.0 and the student obtains from 60 to 69% max. number of points per grade 3.5 | The student gets from 70 to 79% max. number of points for grade 4.0 and the student obtains from 80 to 89% max. number of points per rating: 4.5 | The student obtains more than 89% of the maximum number of points       |
| VIII. STUDENT'S WORKLOAD – NUMBER OF HOURS AND BALANCE OF ECTS CREDITS   |   |  |  |   |
| Type of activity<br>ECTS   | Student load  |  |  |   |
|  | Studies<br>Stationary   | Part-time studies  |  |   |
| Participation in didactic activities (lectures, <b>exercises</b> , tutorials, project, laboratories, workshops, seminars) – SUM of hours – from point II | 30  | 20   |  |   |
| Exam/ <b>Passing</b>   |   | 1  |  |   |
| Participation in the consultation  |   | 1  |  |   |
| Project / Essay  |   |  |  |   |
| Independent preparation for didactic classes   | 10  | 8  |  |   |
| Preparing to pass a teaching class   | 10  | 10   |  |   |
| <b>Total student workload (25h = 1 ECTS) TOTAL hours/ECTS</b>  | <b>2pt ECTS/<br/>50 h</b>   | <b>2ECTS credit/<br/>50 h</b>  |  |   |
| Student load in classes in direct contact with the teacher   | 30  | 20   |  |   |
| Student load in practical classes  | 20  | 30   |  |   |

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|   |  |  |
|---|--|--|
| Student load in practical vocational preparation classes  |  |  |
| Student load in research preparation classes  |  |  |
| <b>IX. LITERATURE AND OTHER DIDACTIC MATERIALS</b>  |  |  |
| <b>Basic literature:</b>  |  |  |
| <ol style="list-style-type: none"><li>1. K.Zasiewska Accounting basics with elements of tax law – practical approach. Textbook. Accountants Association in Poland 2020</li><li>2. T. Cebrowska, Financial and tax accounting , Wydawnictwo Naukowe PWN, Warsaw 2019</li><li>3. D.Garstecki, K.Kwiecińska, Accounting for small and medium-sized enterprises. A set of tasks. Poznan University of Economics. Poznan 2018</li><li>4. A. Zawadzki; Small Business Accounting, Tom I, Difin, Warsaw 2017</li><li>5. A. Zawadzki; Small Business Accounting. A set of tasks.. Difin Warsaw 2017</li><li>6. G. Voss, A. Tokarski, M. Tokarski : Accounting in a small and medium-sized company – simplified forms of records, Wydawnictwo Ce De Wu., Warsaw 2015</li><li>7. Current legal regulations in the field of tax law.</li></ol> |  |  |
| <b>Supplementary literature:</b>  |  |  |
| <ol style="list-style-type: none"><li>1. J.Iwin – Garzyńska /red/ Optimization of tax flows in income taxes. Publishing House Economicus Szczecin 2014</li><li>2. R. Niemczyk : Accounting for small and medium-sized enterprises, Oficyna Wydawnicza Unimex Wrocław 2013</li><li>3. T. Kiziukiewicz, Accounting for small enterprises, PWE , Warsaw 2012</li><li>4. Winiarska K., Startek K., Tax accounting, Tasks/Questions/Tests, C.H. Beck, Warsaw 2014</li></ol>  |  |  |
| <b>Other teaching materials:</b>  |  |  |
| -   |  |  |