

ITEM CARD

Attachment No. 1 to 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)

TAX ACCOUNTING

Name of the organizational unit leading the course:	Faculty of Management and Technical Sciences
Name of the field of study, level of education:	Management, II cycle
Learning profile:	General academic
Name of the specialty:	Accounting and Auditing
Type of learning module:	Specialty
Year/Semester:	II year, III semester
Person coordinating the subject:	Leszek Borowiec, PhD
Prerequisites (resulting from the succession of items):	Knowledge, skills and competences acquired during first-cycle studies, preferred majors: Management, Finance and Accounting and Economics. Ability to analyze, infer, evaluate.

II. FORMS OF CLASSES AND NUMBER OF HOURS

	Lecture	Exercise	Seminar	Laboratory	Workshop	Project	Seminar	Consultation	Exam/Passing	Total hours
Full-time studies	30	30								60
Part-time studies	15	15								30

III. METHODS OF TEACHING ACTIVITIES

Forms of classes	Didactic methods
Lecture	Serving methods, discussions, multimedia presentations
exercise	Work with literature, activating exercises, problem methods (case study), practical and activating methods of projects implemented on the basis of assumptions given by the teacher, problem tasks, teamwork, project

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
Knowledge:		
1	The student has in-depth knowledge of the role and importance of management accounting within the concept of organization, its place in the system of sciences and relations to other sciences, using the terminology of economic sciences at an extended level	Z02_W01 P7S_WG Z02_W03 P7S_WK
2	The student knows in depth the methods and tools, including data acquisition techniques, appropriate for management accounting, allowing to understand the essence of the organization and stages of implementation of tax accounting in the enterprise and the possibilities of its use to support the making of optimal operational and strategic decisions through its instruments	Z02_W07 P7S_WK Z02_W08 P7S_WG
3	The student knows in depth the methodology of scientific research and the principles of creating selected research instruments	Z02_W10 P7S_WG Z02_W15 P7S_WG; P7S_WK

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Abilities:		
1	The student is able to use advanced specialized knowledge in the field of tax accounting and acquire data for modeling the tax accounting system in an enterprise and the use of operational and strategic instruments in solving various decision-making problems	Z02_U01 P7S_UW Z02_U02 P7S_UW
2	Has the skills of selection and management of material and financial resources in order to effectively and efficiently perform managerial tasks, is able to properly analyze the causes and course of economic processes with the ability to use tax accounting as an element of the company's information system	Z02_U04 P7S_UW Z02_U07 P7S_UW
3	The student has the skills of in-depth observation of selected phenomena and processes in the organization as well as their analysis and interpretation using some advanced theoretical and methodological approaches	P7S_UK Z02_U08 P7S_UW Z02_U14 P7S_UW
Social competences:		
1	The student is prepared to create and participate in the work of interdisciplinary teams in the organizational environment, understands the importance of economic and managerial aspects of taking action.	Z02_K01 P7S_KK
2	The student is prepared for independent and team design and conducting scientific research using information sources from the tax accounting system	Z02_K06
3	The student is aware of the specifics of decision-making in crisis situations on a micro and macro scale	P7S_KO
V. CURRICULAR CONTENT (LEARNING)		
Lp.	Lecture:	Reference to the learning outcomes in question
1.	Principles of balance sheet law in business activity (Accounting Act, Tax Ordinance, Tax Acts).	Z02_W01 Z02_W03 Z02_W07 Z02_W08 Z02_W10 Z02_W15 Z02_U01 Z02_U02 Z02_U04 Z02_U07 Z02_U08 Z02_U14 Z02_K01 Z02_K06
2.	Principles of tax law in business activity (Accounting Act, Tax Ordinance, Tax Acts).	
3.	Liability of the trader	
4.	Corporate income tax (CIT) – subject and subject of taxation	
5.	Przychody i deductible costs	
6.	E analytical accounting for the purpose of determining the tax base	
7.	Inaccounting and tax result	
8.	Permanent and transitional differences between accounting and taxation	
9.	Tax on goods and services (activities subject to VAT, deadlines for tax liability, VAT in international transactions).	
10.	Other taxes in business activity	
11.	P exciseduty	
12.	Podatek od tortuo-prawnych transactions	
13.	Podatek od nieruchomości	
14.	Podatki i lokalnych fees	

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Lp.	exercises:	Reference to the learning outcomes in question		
1	Principles of balance sheet law in business activity (Accounting Act, Tax Ordinance, Tax Acts).	Z02_W01		
2	Principles of tax law in business activity (Accounting Act, Tax Ordinance, Tax Acts).	Z02_W03		
3	Liability of the trader	Z02_W07		
4	Corporate income tax (CIT)	Z02_W08		
5	Corporate income tax (CIT) – subject and subject of taxation	Z02_W10		
6	Tax-deductible income and expenses	Z02_W15		
7	Analytical records in accounting for the purposes of determining the tax base	Z02_U01		
8	Accounting result and profit or loss	Z02_U02		
9	Permanent and temporary differences between accounting and tax results	Z02_U04		
10	Value added tax, deadlines for tax liability	Z02_U07		
11	Ctransactions subject to VAT	Z02_U08		
12	VAT in international transactions	Z02_U14		
13	Excise duty	Z02_K01		
14	Tax on civil law transactions	Z02_K06		
15	Property tax			
16	Local taxes and fees			
VI. METHODS OF ASSESSMENT OF LEARNING OUTCOMES				
Learning outcomes	Verification method	Form of classes in which EUS is verified (Learning outcome)		
Knowledge:				
Z02_W01 Z02_W03 Z02_W07 Z02_W08 Z02_W10 Z02_W15	Test, project, participation and activity in classes,	Lecture/Tutorials		
Abilities:				
Z02_U01 Z02_U02 Z02_U04 Z02_U07 Z02_U08 Z02_U14	Test, project, participation and activity in class, credit	Lecture/ Tutorials		
Social competences:				
Z02_K01 Z02_K06	Test, project, participation and activity in class, credit	Lecture/ Tutorials		
VII. CRITERIA FOR ASSESSING ACHIEVED LEARNING OUTCOMES				
Learning outcomes	Unsatisfactory assessment	Grade range 3.0-3.5	Grade range 4.0-4.5	Very good rating
	The student does not know and does not understand/cannot/is not ready:	The student knows and understands / can / is ready:	The student knows and understands / can / is ready:	The student knows and understands / can / is ready:
For each learning	The student obtains less than 50% max. number of points	The student obtains from 50 to 69% max.	The student gets from 70 to 89% max.	The student obtains more than 90% max.

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outcome , knowledge, skills and competences	for a given effect	number of points for a given effect	number of points for a given effect	number of points for a given effect
VIII. STUDENT'S WORKLOAD – NUMBER OF HOURS AND BALANCE OF ECTS CREDITS				
Type of activity ECTS		Student load		
		Studies Stationary	Part-time studies	
Participation in didactic activities (lectures, exercises, tutorials, project, laboratories, workshops, seminars) – SUM of hours – from point II		60	30	
Exam/Passing		1	1	
Participation in the consultation		1	1	
Project / Essay		20	20	
Independent preparation for didactic classes		25	36	
Preparing to pass a teaching class		18	37	
Total student workload (25h = 1 ECTS) TOTAL hours/ECTS		5/125	5/125	
Student load in classes in direct contact with the teacher		60	30	
Student load in practical classes		35	50	
Student load in practical vocational preparation classes		30	50	
Student load in research preparation classes				
IX. LITERATURE AND OTHER DIDACTIC MATERIALS				
Basic literature:				
1. Olchowicz I., Jamróży M., Tax accounting. Difin, Warsaw 2020.				
Supplementary literature:				
1. Winiarska K., Startek K., Tax accounting, Tasks/Questions/Tests, C.H. Beck, Warsaw 2014.				
2. Cebrowska T (ed.), Financial and tax accounting, PWN, Warsaw 2008.				
3. Personal and Corporate Income Tax Act				
4. Tax Ordinance and other tax regulations				
5. Accounting in tax settlements, T. Martyniuk (ed.), PWE, Warsaw 2014.				
Other teaching materials:				
Multimedia presentation				