

Title of Course	Tax Accounting		
Semester	Autumn/Spring		
Teaching Hours per Course:	Total	- Lectures:	- Tutorials:
	30	30	
ECTS Credits	2		
The content of education			
Aims of Course	The aim of the course is to familiarize students with the principles of tax accounting, including permanent and temporary differences between the gross financial result and tax income, the principles of creating and settling deferred tax assets and provisions, the calculation of income and the tax base and the net financial result, as well as also settling tax on goods and services with the sales structure. During the classes, students will be familiarized with the preparation of VAT-7, CIT-8 and PIT-36/36L returns.		
Program	<ol style="list-style-type: none"> 1. Subject and tasks of tax accounting 2. Tasks and goals of tax accounting 2. Revenues and costs according to the balance sheet and tax law 3. Deferred tax 4. Deferred tax assets 5. Tax settlement of goods and services tax 6. Differences between the tax result and the balance sheet result 7. Fixed assets according to the balance sheet and tax law 8. Personal income tax records 9. Corporate income tax records 		
Conditions of completion	Written test.		
Teacher	dr Monika Jarzębska		