

Subject card

Subject name and code	Basic Finance and Accounting, PG_00116167						
Field of study	Management of Artistic Institutions						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study Humanistic-social subject group Subject group related to practical vocational preparation		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish		
Semester of study	2	ECTS credits			2.0		
Learning profile	practical	Assessment form			credit		
Conducting unit	Division of Research into the Performing Arts -> Institute of English and American Studies -> Faculty of Languages -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Wojciech Kozłowski				
	Teachers		dr Wojciech Kozłowski				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	30		2.0		18.0	50
Subject objectives	<p>The aim of the course is to provide students with issues related to the functioning of the accounting system in an enterprise, in particular:</p> <ul style="list-style-type: none"> • - the essence of accounting as part of the enterprise information system, • - characteristics of assets and liabilities, • - accounting records of economic operations (balance sheet and profit and loss), • - characteristics of the categories shaping the company's financial result, • - rules for determining the gross and net financial result. 						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZIAL3_U01] They are able to apply their knowledge of arts studies, management and quality studies, and literary studies to solve cognitive problems and carry out professional tasks in managing arts and cultural institutions, and/or in realizing their own artistic designs, particularly in stage practice, selecting appropriate methods and tools.	Can: register basic economic operations on balance sheet accounts, profit and loss adjustment accounts and in analytical records; read and interpret financial data included in accounts, trial balances and basic financial statements such as the balance sheet and profit and loss account; determine the financial result by calculation, use the Accounting Act correctly; apply the acquired knowledge in the field of accounting and finance in professional practice; use accounting and finance terminology correctly.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[ZIAL3_K05] They are ready to fulfill professional roles responsibly and adhere to and promote principles of professional ethics in their managerial and/or artistic activity.	Remains open to changes in legal regulations regarding accounting.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[ZIAL3_W02] They have an advanced understanding of fundamental theories, methodologies, and terminology in fields of arts studies, management and quality studies, literary studies, as well as auxiliary and related studies.	Has basic knowledge of accounting and finance and understands their relationship with other social sciences.	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[ZIAL3_W08] They are acquainted with the fundamental economic, legal, ethical, and social determinants of managerial activity in the arts and culture sector and/or the practice of the artist's profession.	Knows and understands: (a) basic principles and standards as well as legal provisions regulating the functioning of accounting, (b) sources of data and information from the accounting system.	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[ZIAL3_W01] They possess an advanced level of general knowledge in fields of arts studies, management and quality studies, literary studies, as well as auxiliary and related studies.	Knows the principles of preparing Statement of Financial Position (aka Balance Sheet) and simplified Profit and loss account, the principles of operation of balance sheet accounts, corrective profit and loss accounts and analytical records.	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[ZIAL3_K01] They are prepared for a critical assessment of their knowledge and skills; they understand the importance of ongoing learning and professional development in managerial and/or artistic activity.	Understands the need to constantly supplement and deepen acquired knowledge in the field of accounting due to the high frequency of changes in legal regulations.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[ZIAL3_U03] They are capable of communicating effectively using specialized terminology in arts studies, management and quality studies, literary studies, as well as auxiliary and related studies.	Knows and uses the basic concepts of accounting, in particular regarding: balance sheet items, account and loss items, accounting documentation and the accounting process.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU4] test/exam - oral or written

Subject contents	<p>1. Subject, scope and accounting principles.</p> <p>1.1. Sources of legal regulations shaping the balance sheet law in Poland and worldwide.</p> <p>1.2. Accounting as an element of the entity's information system.</p> <p>1.3. Basic concepts and definitions as well as functions, tasks and components of accounting.</p> <p>1.4. Elements of financial statements according to Polish balance sheet law. Types, structure and purposes of financial statements.</p> <p>2. Balance sheet, profit and loss account according to the Accounting Act.</p> <p>2.1. Balance.</p> <p>2.1.1. Balance sheet equation, its meaning and use in accounting.</p> <p>2.1.2. Criteria for qualifying assets and liabilities.</p> <p>2.1.3. The structure of assets in the balance sheet of units (enterprises) conducting production and commercial activities.</p> <p>2.1.4. The structure of liabilities in the balance sheet of units (enterprises) conducting production and commercial activities.</p> <p>2.2. Profit and Loss Account.</p> <p>2.2.1. Criteria for recognizing revenues and expenses in the profit and loss account.</p> <p>2.2.2. Structure of the profit and loss account.</p> <p>3. Economic events (including economic operations), rules for documenting and recording them.</p> <p>3.1. Types of economic events and their impact on the balance sheet and profit and loss account.</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
Recommended reading	Basic literature	Chałupczak J., Jacewicz A., <i>Zasady rachunkowości zbior zadań z rozwiązaniami (z suplementem elektronicznym)</i> , ODDK, Gdańsk 2021. POSSESSION REQUIRED FOR ALL CLASSES	
	Supplementary literature	Pfaff J., <i>Rachunkowość podstawy</i> , SKwP, Warszawa 2023. Zasiewska K., <i>Podstawy rachunkowości z elementami prawa podatkowego - ujęcie praktyczne</i> , SKwP, Warszawa 2023.	

	eResources addresses	Basic https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU2024000619/T/D20240619L.pdf - Accounting Act
Example issues/ example questions/ tasks being completed	Post the indicated economic transaction. Assign to the appropriate asset/liability group. Assign to the appropriate income/expense item.	
Work placement	Not applicable	

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