

Subject card

Subject name and code	Master Seminar 3, PG_00151914						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Optional subject group		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			10.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Zakład Rachunkowości Finansowej -> Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Arleta Szadziewska				
	Teachers		dr Cyryl Kotyla dr Wojciech Kozłowski dr Marek Ossowski				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	0.0	0.0	0.0	30.0	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		30.0		190.0	250
Subject objectives	The aim of the Master's seminar is to complete the entire thesis, including the final chapter based on empirical research, as well as the introduction and conclusion.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U08] The student has an in-depth ability to prepare typical written works, oral speeches, and presentations in Polish concerning specific issues in finance and accounting using basic theoretical approaches and various sources of information.	The student is able to write a master's thesis in accordance with the standards set by the University of Gdańsk.	[SU3] text preparation/written work [SU8] observation of student's independent or team work
	[FiRMU2_U03] The student can analyse in depth the causes, course and effects of processes and phenomena in finance and accounting using advanced theories and appropriate social sciences methods. Can verify simple research hypotheses. Can collect data using information technology.	The student is able to: - formulate a research problem, - select appropriate literature and gather materials suitable for developing the topic of the master's thesis, - analyze the course and outcomes of the processes and phenomena examined in the master's thesis.	[SU3] text preparation/written work [SU8] observation of student's independent or team work
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences. The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	The student understands and is able to correctly interpret complex economic phenomena in the field of accounting. The student correctly applies concepts from the field of social sciences in their work.	[SU3] text preparation/written work [SU8] observation of student's independent or team work
	[FiRMU2_U02] The student can use advanced theoretical knowledge to describe the causes and course of economic processes and phenomena. The student can formulate his own critical opinions.	The student is able to draw conclusions in the paper based on the conducted research.	[SU3] text preparation/written work [SU8] observation of student's independent or team work
	[FiRMU2_W05] The student has an extended knowledge of advanced methods and tools, including data acquisition and analysis techniques, specific to the social sciences to describe economic structures and institutions and the processes within and between them.	The student possesses knowledge in finance and accounting necessary to write a master's thesis. The student is familiar with data collection and analysis techniques that allow for the description of the research problems addressed in the thesis.	[SW3] text preparation/written work
	[FiRMU2_U07] The student knows how to independently propose solutions to specific problems in the field of finance and accounting based on accepted criteria and lead to decisions in this area.	The student is able to select appropriate research methods and develop a discussion plan that facilitates the achievement of the set goals.	[SU3] text preparation/written work [SU8] observation of student's independent or team work
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	The student is able to utilize knowledge sources while adhering to the principles of intellectual property rights.	[SK3] text preparation/written work [SK8] observation of student's independent or team work
	[FiRMU2_K05] Responsibility: - meets deadlines, - is able to set priorities appropriately in order to complete the task set before him, - is able to foresee the social consequences of his actions, - consistently strives to achieve the set goal, - is able to work systematically and independently, - respects the rules and norms of social coexistence.	The student adheres to the established schedule for completing the master's thesis and is capable of working systematically and independently.	[SK3] text preparation/written work [SK8] observation of student's independent or team work

	Course outcome	Subject outcome	Method of verification
	[FiRMU2_K03] Communication: - the student can present his/her view/ issue in a way that others can understand, - courageously (but prudently) expresses his opinion, is not afraid to ask questions, - can participate culturally in the discussion, - can give constructive criticism, - can communicate on specialized topics in finance and accounting with a diverse audience.	The student is capable of actively engaging in seminar discussions, both on their own work and that of other participants, by selecting and presenting appropriate arguments.	[SK3] text preparation/written work [SK8] observation of student's independent or team work
	[FiRMU2_K02] Cooperation: - the student can harmoniously interact and work in a group, assuming various roles in the group, including leadership and supervision of the group, - can agree with the group on goals and division of tasks, - is open-minded, respecting the differences of other team members.	The student is open to cooperation with the supervisor.	[SK3] text preparation/written work [SK8] observation of student's independent or team work
	[FiRMU2_U06] The student creatively uses the acquired knowledge in various scopes and forms to solve problems in finance and accounting that arise in business practice. The student knows the limitations of the usefulness of the applied knowledge.	The student uses the acquired knowledge in a creative way in various scopes and forms to solve accounting problems that arise in the master's thesis.	[SU3] text preparation/written work [SU8] observation of student's independent or team work
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	The student is capable of expanding and enhancing their knowledge.	[SK3] text preparation/written work [SK8] observation of student's independent or team work
Subject contents	<p>The topics discussed during the seminars include:</p> <ol style="list-style-type: none"> 1. Financial accounting, covering: categories that influence the financial results of an enterprise, recognition, presentation, and valuation of assets in enterprise reporting,. 2. Cost accounting for reporting and management purposes, including: cost accounting systems within an enterprise, calculation of production costs, allocation of costs within an enterprise. 3. Management accounting. 4. Bank accounting. 5. Environmental accounting. 6. Financial reporting and sustainable development of an enterprise. 		

Prerequisites and co-requisites	<p>The seminar participant should have a solid understanding of financial accounting, including:</p> <ul style="list-style-type: none"> • valuation of assets and liabilities • principles of recording economic transactions in accounts • determination of the financial result of an enterprise • construction of a corporate chart of accounts • preparation of financial statements. <p>Additionally, knowledge of cost accounting and its classification for reporting and management purposes is required.</p> <p>The student has conducted a literature review and written two chapters of the master's thesis.</p>								
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="459 613 786 645">Subject passing criteria</th> <th data-bbox="802 613 1137 645">Passing threshold</th> <th data-bbox="1153 613 1469 645">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="459 645 786 707">The completion of the entire master's thesis is required.</td> <td data-bbox="802 645 1137 707">100.0%</td> <td data-bbox="1153 645 1469 707">100.0%</td> </tr> </tbody> </table>	Subject passing criteria	Passing threshold	Percentage of the final grade	The completion of the entire master's thesis is required.	100.0%	100.0%		
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Recommended reading	Basic literature	The student himself selects the literature for his own master's thesis.							
	Supplementary literature	The student himself selects the literature for his own master's thesis.							
	eResources addresses								
Example issues/ example questions/ tasks being completed									
Work placement	Not applicable								

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