University of Gdańsk

Subject card

Subject name and code	Bachelor Seminar II, PG_00154985						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2026/2027		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study Optional subject group		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	3		Language of instruction		Polish		
Semester of study	6		ECTS credits		5.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	0.0	0.0	0.0	20.0	20
	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	20		30.0	75.0		125
Subject objectives	Preparation of a thesis in accordance with ethical requirements and writing guidelines as specified by the Dean of the Faculty of Management at the University of Gdańsk Preparation for the defense of the thesis						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_U08] The student can prepare typical written works, as well as oral speeches and presentations in Polish, on specific issues in the field of finance and accounting, using advanced theoretical approaches and various sources of information.	The student is able to write a bachelor'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
	[FiRL3_K03] Communication: - is able to present his view, issue in a way that others can understand - boldly (but thoughtfully) expresses his opinion, is not afraid to ask questions - is able to culturally participate in discussions - is able to give constructive criticism.	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
	[FiRL3_K05] Responsibility: - meets deadlines - is able to properly identify priorities for the implementation of the task set by him - consistently strives to achieve the set goal - is able to work systematically and independently - observes the rules and norms of social coexistence.	The student adheres to the established schedule for completing the bachelor's thesis and is capable of working systematically and independently.	[SK3] text preparation/written work [SK8] observation of student's independent or team work
	[FiRL3_W06] The student has advanced knowledge of methods and tools, including data acquisition and analysis techniques, appropriate to management science and quality, which allow describing economic structures and institutions and the processes within and between them.	The student possesses knowledge in finance and accounting necessary to write a bachelor'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
	[FiRL3_K01] Self-development: - understands the need for development and lifelong learning - is able to supplement and improve the acquired knowledge and skills - knows his strengths and weaknesses, sets ambitious goals to the best of his ability - knows how to accept failure and admit mistakes.	The student is capable of expanding and enhancing their knowledge.	[SK3] text preparation/written work [SK8] observation of student's independent or team work
	[FiRL3_U02] The student can acquire data from various sources to analyze specific economic processes and phenomena related to finance. Is able to use information technologies.	The student is capable of collecting data and information for the purposes of their thesis. The student is proficient in effectively utilizing information technology for this purpose.	[SU3] text preparation/written work [SU8] observation of student's independent or team work
	[FiRL3_U03] The student can properly analyse the causes, course and effects of specific processes and phenomena in finance and accounting, using advanced theories and relevant social sciences methods. Can identify stakeholders of processes and phenomena from the disciplines of management and quality sciences and economics and finance.	The student is able to: - formulate a research problem, - select appropriate literature and gather materials suitable for developing the topic of the bachelor's thesis.	[SU3] text preparation/written work [SU8] observation of student's independent or team work
	[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize 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

Subject contents	1. Familiarization with Ethical Principles of Thesis Writing 2. Development of Research Problem and Objective of the Thesis 3. Drafting of the Thesis Plan and Structure 4. Preparation of Relevant, Up-to-date Literature and Materials 5. Development of the Theoretical Framework 6. Design of Research Procedures and Use of Appropriate Research Methods 7. Development of the Empirical Section: Compilation of Research Results, Analysis, and Conclusion 8. Summary of the Thesis **Seminar Topics:** **Dr hab. Arleta Szadziewska, Prof. UG** *Financial Accounting:* Financial Reporting of Economic Entities Categories Shaping the Financial Results of Enterprises Recognition, Presentation, and Valuation of Assets in Company Reporting *Cost Accounting and Managerial Accounting:* Cost Accounting Systems in Enterprises Cost Calculation of Work Products Cost Allocation in Enterprises *Bank Accounting:* Bank Operations and Their Reflection in Financial Reporting Categories Shaping the Financial Results of Banks *Environmental Accounting:* Environmental Protection Costs in Company Cost Accounting Systems Reflection of Environmental Issues in Corporate Accounting **Dr hab. Przemysław Lech, Prof. UG**

	Accounting as a Component of a Companys Information System Managerial Use of Information from the Accounting System Cost Accounting Systems and Managerial Accounting IT Systems Supporting Organization Management IT Accounting Systems Selection and Implementation of IT Accounting Systems **Dr Grzegorz Bucior** Accounting of Non-Banking, Non-Financial, and Insurance Entities Accounting and Budget Management in Public Sector Entities **Dr Michał Chalastra** Cost Accounting in Enterprises Cost Calculation of Products Managerial Accounting in Enterprises Managerial Accounting in Small and Micro-enterprises Enterprise Budgeting Budgeting of Contracts and Projects Financial Controlling **Dr Maciej Gierusz** Cost Accounting and Calculation Selected Aspects of Financial Accounting (e.g., Depreciation, Inventory, Exchange Rate Differences) Financial Reporting According to IFRS Financial Analysis Budgeting and Controlling Consolidation of Financial Statements **Dr Karolina Gościniak**

Broadly Defined Financial Accounting, Including International Accounting Standards (IFRS), Excluding
Public Sector Entities, Banks, Financial Institutions, and Insurers

Tax Accounting

Financial Analysis of Enterprises

Audit of Financial Statements

Dr Maciej Hyży

Broad Scope of Tax, Financial, and Managerial Accounting Issues, Including:

IAS/IFRS

Balance Sheet and Tax Measurement of Costs and Revenues

Analysis of Differences Between Tax and Accounting Law

Deferred Tax Assets and Liabilities

VAT Issues (e.g., Specific Record-keeping Rules for VAT Calculation, VAT in Construction, Logistics, etc.)

Financial Audit of Annual Financial Statements and Other Audit Services

Measurement and Reporting of Exchange Rate Differences

Comparison of Polish and International Accounting Regulations (e.g., Fixed Assets, Intangible Assets, Investment Properties)

Impairment Losses on Assets

Dr Anna Kamińska-Stańczak

Financial Accounting in Compliance with National and International Regulations (IFRS), and Tax Law Regulations

Cost Accounting

Financial Reporting of Economic Entities and Non-Profit Organizations

Reports on the Activities of Non-Profit Organizations, Including Public Benefit Organizations Activity Reports

Dr Katarzyna Koleśnik

Broadly Defined Financial Accounting, Including International Accounting Standards (IFRS), Excluding Public Sector Entities, Banks, Financial Institutions, and Insurers

Audit of Financial Statements by a Certified Auditor

Financial Reporting

Corporate Social Responsibility (CSR) Reporting

Financial Analysis of Enterprises

Dr Beata Kotowska

Financial Reporting of Economic Entities, Including Micro and Small Enterprises, Excluding Banks, Financial Institutions, and Insurers

Non-Financial Reporting of Economic Entities, Especially Micro and Small Enterprises

Integrated Reporting

Sustainable Development Reporting, ESG, CSR

Digitization in Accounting

Financial Condition Analysis Based on a Companys Financial Statements

Dr Cyryl Kotyla

Balance Sheet and Tax Treatment of Fixed Assets

Financial Instruments and Their Use for Investment Purposes

Hedge Accounting

Balance Sheet and Tax Recognition of Revenues and Costs

Balance Sheet and Tax Depreciation

Other Financial Accounting and Tax Law Issues

Dr Wojciech Kozłowski

Tax Accounting in Small Enterprises

Financial Accounting

EU Funds in Company Operations

Use of Financial Statements for the Financial Condition Analysis of Enterprises

Managerial Accounting and Cost Accounting (Cost Accounting Systems)

Dr Jarosław Kujawski

Cost Accounting Systems

Managerial Accounting

	Budgeting and Financial Controlling Business Plans Financial Controlling and Project Budgeting Works Can Address Production, Service, and Commercial Enterprises, Especially Issues in Public and Non-public Health Care Institutions **Dr Monika Mazurowska** Financial Accounting, with Special Focus on Financial Reporting and Tax Law, e.g.: Accounting Policy Recognition, Measurement, and Presentation of Selected Balance Sheet Law Categories, e.g., Intangible Assets, Fixed Assets, Inventory, Provisions Ethics in Accounting **Dr Marek Ossowski** Cost Accruals Indirect Cost Allocation Cost Calculation of Products Managerial Accounting in Enterprises Decision-Making Issues Benchmarking Balanced Scorecard Budgeting in Enterprises Responsibility Centers Managerial Reporting **Dr Ewa Spigarska** Taxation Forms for Small Businesses Public Sector Accounting Insurance Companies Accounting

	Financial Reporting Business Insolvency Real Estate Maintenance Cost Allocation **Dr Beata Zackiewicz-Brunke** Financial Accounting Managerial Accounting Cost Accounting **Dr Aleksandra Żurawik** Valuation and Recording of Company Assets and Liabilities Formation of Financial Results in Companies Financial Analysis: Liquidity, Profitability, Operational Efficiency, and Debt Analysis of Economic Entities Public Sector Budget Analysis Tax Record-keeping Forms for Micro-enterprises Financial Reporting
Prerequisites and co-requisites	Prerequisite: Completion of the course "Diploma Seminar I"(semester V)

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Submission of the completed thesis and preparation for the defense	100.0%	100.0%

Recommended reading		
	Basic literature	The literature utilized by the student for writing the thesis, reviewed by the supervisor of the thesis seminar

	Supplementary literature	1. Kaszyńska A., Jak napisać, przepisać i z sukcesem obronić pracę dyplomową?, Wyd. Złote Myśli, 2008 2. Lelusz H., Kowalewski M., Lasmanowicz R., Metodyka pisania prac dyplomowych o tematyce ekonomicznej, Wydaw. Uniwersytetu Warmińsko Mazurskiego, Olsztyn 2000 3. Ładoński W., Urban S., Proces tworzenia prac dyplomowych i magisterskich na studiach ekonomicznych. Poradnik, PWN, Warszawa 1989 4. Opoka E., Uwagi o pisaniu i redagowaniu prac dyplomowych, Politechnika Śląska, Gliwice 2001 5. Pawlik K., Zenderowski R., Dyplom z Internetu. Jak korzystać z Internetu pisząc prace dyplomowe?, CeDeWu, Warszawa 2010/2011 6. Roszczypała J., Metodyka przygotowania prac licencjackich i magisterskich, Wyższa Szkoła Ekonomiczna, Warszawa 2003 7. Wójcik K., Piszę akademicką pracę promocyjną licencjacką, magisterską, doktorską, Wydawnictwo Placet, Warszawa 2005 8. Zenderowski R., Praca magisterska, licencjat. Krótki przewodnik po metodologii pisania pracy dyplomowej, CeDeWu, Warszawa 2009
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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