Subject card

Subject name and code	Accounting, PG_00155720					
Field of study	Management					
Date of commencement of studies	October 2024		Academic year of realisation of subject		2025/2026	
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study Subject group related to scientific research in the field of study	
Mode of study	part-time studies		Mode of delivery		at the university	
Year of study	2		Language of instruction		Polish	
Semester of study	3		ECTS credits		6.0	
Learning profile	academic		Assessment form		exam	
Conducting unit	Zakład Rachunkowości Finansowej -> Department of Accounting -> Faculty of Management -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor	dr Anna Kamińska-Stańczak				
	Teachers	dr Michał Chalastra dr Aleksandra Żurawik-Manasterska dr Wojciech Kozłowski				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	20.0	0.0	0.0	0.0	40
	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	40	36.0	74.0	150	

Subject objectives	1. A. Knowledge of the regulatory environment and the accounting rule making process and identification of relevant laws and regulations relating to individual business units. B. Explanation of the need and purpose of the preparation of financial statements by entities operating in different legal forms, and in particular by commercial companies, and identification of the users of these statements and justification of their information needs. C. Explanation of the purpose and application of the overarching accounting principles and definition of the concepts referred to in these principles. D. Identification of the effects of the application and non-application of the overarching accounting principles and the failure to meet the going concern assumption. 2. A. Classification and valuation of assets into the appropriate asset and liability items of the balance sheet. B. Preparation of an opening balance sheet, including a simplified opening balance sheet according to the layout for small and micro entities based on sample figures inventory in connection with the commencement of bookkeeping accounts. C. Preparation of a balance sheet, including a simplified balance sheet for small and micro entities. D. Classification of income and expenses (application of the accrual basis) into the appropriate segments of the income statement. E. Determination of net income and segmental results of the income statement. F. Preparation of a profit and loss account, including a simplified profit and loss account for entities small and micro entities. 3. A. Classification of economic events from the point of view of their impact on changes in the components of the balance sheet. B. Interpretation of the effects of economic events in the context of changes in balance sheet and result items. C. Distinguishing between accounting evidence and other documents. 4. A. Indication of differences between financial and tax results

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZARZL3_W06] The student understands the impact of business on the environment and society, as well as the ethical challenges that accompany it.	The student understands the ethical challenges facing modern accounting.	[SW4] test/exam - oral or written
	[ZARZL3_K05] The student is ready to correctly evaluate phenomena and clearly justify his position through rational, logical and entrepreneurial use of knowledge - basing his assertions and decisions on the analysis of received information.	The student is prepared to make accurate assessments of financial phenomena and clearly justify their position based on the prepared financial statements.	[SK4] test/exam - oral or written
	[ZARZL3_U02] The student is able to correctly use the legal acts regulating the sphere of formal and legal organization of the establishment and operation of enterprises in Poland.	The student correctly applies the legal regulations governing bookkeeping and the preparation of financial statements.	[SU4] test/exam - oral or written
	[ZARZL3_W03] The student has advanced knowledge of the organizational and legal forms of establishment and functioning of enterprises and the development of various forms of individual entrepreneurship in Poland, knows and understands the concepts, principles, norms and legal regulations governing the functioning of business entities.	The student possesses basic knowledge of corporate financial accounting. They are familiar with and understand the fundamental concepts, principles, standards, and legal regulations governing bookkeeping and the preparation of financial statements.	[SW4] test/exam - oral or written
	[ZARZL3_U03] The student is able to take into account their ethical, social and ecological consequences in the decision-making process.	The student is capable of making accounting decisions not only based on financial criteria but also considering their broader ethical, social, and environmental implications.	[SU4] test/exam - oral or written
	[ZARZL3_K08] The student is aware of and understands the need to behave in professional life in an in professional life in an ethical, sustainable and socially responsible manner.	The student is aware of and understands the need for ethical and socially responsible conduct in their professional life.	[SK4] test/exam - oral or written
	[ZARZL3_W11] The student knows and understands the principles of obtaining and using different types of resources in achieving the development goals of the enterprise.	The student knows and understands the nature and significance of assets and liabilities, as well as their sources of financing, for the functioning of business entities.	[SW4] test/exam - oral or written
	[ZARZL3_K02] The student is aware of the need to supplement and expand the acquired knowledge and skills and strives to combine knowledge from different fields and disciplines of science interdisciplinarily.	The student understands the necessity of continuously updating and deepening their knowledge in the field of corporate accounting.	[SK1] oral statement/conversation/ discussion
	[ZARZL3_U07] The student is able to search for information necessary in making rational decisions of an operational and strategic nature in enterprises.	The student is able to obtain and accurately interpret information from the financial statements of business entities.	[SU4] test/exam - oral or written

Subject contents	**1. Subject matter, scope and principles of accounting** 1.1. Sources of legal regulations shaping balance sheet law in Poland and around the world. 1.2. Accounting as an element of an entity's information system. 1.3. Basic concepts and definitions as well as functions, tasks and components of accounting. 1.4. The essence and importance of the conceptual assumptions and qualitative characteristics of the financial statements: a) the conceptual assumptions of accrual and continuity of operations, b) the main qualitative features of the financial statements, c) overarching accounting principles, d) general valuation methods for balance sheet components. 1.5. Elements of financial statements according to Polish and international accounting law. Types, structure and purposes of financial statements. **2. Balance sheet, income statement and cash flow statement according to the Accounting Act** 2.1. Balance sheet 2.1.1. The balance sheet equation - its meaning and use in accounting. 2.1.2. Criteria for the classification of assets and liabilities. 2.1.3. Principles of valuation of individual balance sheet components at initial recognition and at the balance sheet date. 2.1.4. The structure of balance sheet assets of units (enterprises) engaged in production and commercial activities. 2.1.5. Structure of the liabilities of the balance sheet of units (enterprises) engaged in production and commercial activities. 2.1.6. Rules for the preparation of the balance sheet, including a simplified balance sheet for small and micro entities. 2.2. Profit and loss account 2.2.1. Criteria for the recognition of income and expenses in the profit and loss account. 2.2.2. Structure of the profit and loss account. 2.2.3. Principles for the preparation of the profit and loss account, including the simplified profit and loss account for small and micro entities. **3. Economic events (including economic operations), the principles of their documentation and recording**

	3.1. Types of economic events and their impact on the balance sheet and the profit and loss account. 3.2. Documentation of economic events; content of evidence. 3.3. Control and qualification of evidence for inclusion in the accounts. **4. Financial result vs. tax result**
Prerequisites and co-requisites	
Assessment methods and criteria	see table below

Subject passing criteria	Passing threshold	Percentage of the final grade
Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.	51.0%	100.0%

Recommended reading		
	Basic literature	**Literature used during the classes:** 1. Teaching materials (lecture and exercise materials) created by the instructors 2. Chałupczak J., Zasady rachunkowości. Zbiór zadań z rozwiązaniami, ODDK, Gdańsk [latest edition] 3. Małkowska D., Rachunkowość od podstaw. Zbiór zadań z komentarzem, ODDK, Gdańsk [latest edition] 4. Ustawa z dnia 29 września 1994 r. o rachunkowości (Dz.U. z 1994 nr 121 poz. 591 z późn. zm.) **Literature studied independently by the student:** 1. Gierusz B., Podręcznik samodzielnej nauki księgowania, ODDK, Gdańsk [latest edition] 2. Gierusz J., Plan kont z komentarzem, ODDK, Gdańsk [ostatnie wydanie] 3. Martyniuk T., Małkowska D., Zaawansowana rachunkowość finansowa, Polskie Wydawnictwo Ekonomiczne, Warszawa [latest edition] 4. Kaczmarczyk A., Kowalak R., Piotrowska K., Sprawozdawczość i analiza finansowa w przedsiębiorstwach mikro w świetle ustawy o rachunkowości, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław [latest edition]
	Supplementary literature	1. Seredyński R., Szaruga K., Komentarz do ustawy o rachunkowości, ODDK, Gdańsk [latest edition] 2. Szaruga K., Seredyński R., Plan kont z komentarzem według ustawy o rachunkowości i MSSF, ODDK, Gdańsk [latest edition] 3. Pfaff J., Messner Z., Rachunkowość finansowa z uwzględnieniem MSSF, PWN, Warszawa [latest edition]
	eResources addresses	

Example issues/ example questions/ tasks being completed	-
Work placement	Not applicable

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