University of Gdańsk

Subject card

Subject name and code	Accounting, PG_00156077					
Field of study	Rachunkowość					
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	full-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 Marek Ossowski dr Michał Chalastra dr Beata Zackiewicz-Brunke dr Monika Mazurowska			
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	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	60	16.0	74.0	150	

Subject objectives	1. A. Understanding the regulatory environment and the process of developing accounting regulations, as well as identifying the appropriate legal provisions and regulations applicable to specific organizational units. B. Explaining the necessity and purpose of preparing financial statements by entities operating in various legal forms, particularly by commercial companies, and identifying the users of these statements along with justifying their information needs. C. Explaining the objectives and methods of applying fundamental accounting principles and defining the concepts referred to by these principles. D. Determining the effects of applying or not applying fundamental accounting principles, as well as the consequences of failing to meet the going concern assumption. 2. A. Classifying and valuing assets and liabilities to their respective balance sheet positions. B. Preparing an opening balance sheet, including a simplified opening balance sheet for small and micro entities, based on sample inventory data in connection with the commencement of bookkeeping. C. Preparing a balance sheet, including a simplified balance sheet for small and micro entities. D. Classifying revenues and expenses (applying the accrual principle) to the appropriate segments of the profit and loss account. E. Determining the net financial result and the results of individual segments of the profit and loss account. F. Preparing a profit and loss account, including a simplified profit and loss account for small and micro entities. 3. A. Classifying economic events from the perspective of their impact on changes in the balance sheet and the profit and loss account. B. Interpreting the effects of economic events in the context of changes in balance sheet positions and results. C. Distinguishing accounting documents from other types of documentation. 4. A. Identifying the differences between financial and tax results.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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/egzamin - ustny lub pisemny
	[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.	[SK8] obserwacja samodzielnej lub zespołowej pracy studenta
	[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/egzamin - ustny lub pisemny
	[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/egzamin - ustny lub pisemny
	[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/egzamin - ustny lub pisemny
	[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/egzamin - ustny lub pisemny
	[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/egzamin - ustny lub pisemny
	[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/egzamin - ustny lub pisemny
	[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/egzamin - ustny lub pisemny

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

The course content includes the minimum program requirements referred to in: "Regulation of the Minister of Development and Technology of April 19, 2023 amending the regulation on minimum program requirements for postgraduate studies in the field of real estate valuation":

7. Elements of accounting (4 hours)

7.1. Act of 29 September 1994 on Accounting (Journal of Laws of 2023, items 120 and 295), national and international accounting standards

7.2. Types, structure and purposes of financial statements

7.3. Real estate as a fixed asset and as an investment

7.4. Depreciation methods and rates

Prerequisites and co-requisites	

Assessment methods and criteria

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 [latest edition] 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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