University of Gdańsk

Subject card

Subject name and code	Accounting in Public Sector, PG_00156707						
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 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 Grzegorz Bucior			
	Teachers			dr Grzegorz Bucior			
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	14.0	16.0	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		30.0	90.0		150
Subject objectives	The subject aims to provide students with the essence, principles and methods of accounting for public finance sector entities.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 receives instructions on the principles of ethics in the accounting system of budget sector entities.	[SK4] test/exam - oral or written
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	The student knows the methods and tools, including data acquisition and analysis techniques, appropriate for accounting in the budget sector.	[SW4] test/exam - oral or written
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	The student correctly uses normative systems and selected legal, professional and moral norms and rules in order to solve a problem related to accounting of public sector entities.	[SU4] test/exam - oral or written
	[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 manner in various scopes and forms to solve problems related to accounting of budget sector entities that arise in economic practice.	[SU4] test/exam - oral or written
	[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 receives instructions on appropriate methods of communicating with the environment.	[SK4] test/exam - oral or written
	[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 has the knowledge needed to analyse basic problems in the field of public finance and accounting of budget sector entities and is able to present their advantages and disadvantages and propose appropriate solutions in this regard.	[SU4] test/exam - oral or written
	[FiRMU2_W02] The student has an extended and organized knowledge of various types of economic structures and institutions and the changes occurring in them, particularly the banking system, insurance system, tax system, financial markets, and organization of the public finance system and private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.	The student obtains advanced and structured knowledge of the structure of institutions operating within the public finance system and the mutual relations between these entities, in particular in relation to the accounting system.	[SW4] test/exam - oral or written

Subject contents	A. Lecture topics 1. Financial management of budget units. Legal regulations, subjective and objective scope of accounting of budget units. Special principles of budget accounting. 2. Accounting policy of budget units, responsibility for maintaining accounting in budget units. 3. Principles of recording budget execution. Recording of budget operations in budget units. 4. Valuation and recording of fixed assets, inventories and settlements in budget units. 5. Systematization, recording and settlement of costs and revenues. Funds of the budget unit and determining the financial result. 6. Reporting of the budget unit. B. Exercise topics 1. Accounting policy of budget units. 2. Recording of budget operations in budget units. 3. Valuation and recording of fixed assets, inventories and settlements in budget units. 4. Systematization, recording and settlement of costs and revenues. Budget unit funds and determination of financial result. 5. Budget unit reporting.
Prerequisites and co-requisites	The student should be familiar with the program content included in the program "Financial Accounting"Knowledge of financial accounting issues, ability to prepare a turnover and balance statement, ability to prepare basic elements of a financial report (balance sheet, profit and loss account), knowledge of the principles of financial reporting, ability to determine the financial result for accounting purposes, knowledge of basic concepts and principles of the financial system.

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	1. Zysnarska A., Rachunkowość budżetu, jednostek budżetowych i samorządowych zakładów budżetowych, ODDK, Gdańsk 2012. 2. Kiziukiewicz T., Rachunkowość w jednostkach sektora finansów publicznych, DIFIN, Warszawa 2006 3. Winiarska K., Kaczurak-Kozak M., Rachunkowość budżetowa, Oficyna Wolters Kluwer, Krakow 2007
Supplementary literature	1. Augustowska M., Komentarz do planu kont dla jednostek budżetowych i samorządowych zakładów budżetowych, ODDK, Gdańsk 2019 2. Zysnarska A., Rachunkowość budżetowa w świetle koncepcji prawdziwego i wiernego obrazu, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2010
eResources addresses	

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

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