University of Gdańsk

Subject card

Subject name and code	Accounting, PG_00156726					
Field of study	Informatics and Econometrics					
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	
Mode of study	part-time studies		Mode of delivery		at the university	
Year of study	3		Language of instruction		Polish	
Semester of study	5		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					
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		25.0	85.0	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
	[IiEL3_W06] The student knows the general principles of business, including the ways of its initiation, the organizational and legal framework, and methods of assessing its effectiveness.	The student is familiar with the legal obligations of entrepreneurs regarding accounting practices. They understand the basic principles and requirements for preparing financial statements and their importance in assessing the financial situation of a business entity.	[SW4] test/exam - oral or written
	[IiEL3_W02] The student has advanced knowledge of economic structures and institutions, the processes in them, the connections between them and their dynamics; knows the phenomena and processes occurring in their environment.	The student has fundamental knowledge of financial accounting for businesses. They are familiar with and understand basic concepts, principles, standards, and legal regulations governing bookkeeping practices and the preparation of financial statements.	[SW4] test/exam - oral or written
	[IiEL3_W05] The student has advanced knowledge of the sources of socio-economic data, their databases and ways of creating them.	The student knows the sources of data used in accounting and understands their application in preparing financial statements.	[SW4] test/exam - oral or written
	[IiEL3_U03] The student is able to identify institutional-legal and social constraints on the functioning of economic structures and institutions and reflect them in modelling, forecasting and optimization.	The student is able to identify and provide examples of the application of overarching accounting principles.	[SU4] test/exam - oral or written
	[IiEL3_U02] The student is able to acquire basic information about economic processes and phenomena by direct observation, planned experiment or database queries, and collect and process it using modern information technology tools.	The student is capable of obtaining and accurately interpreting information from the financial statements of business entities.	[SU4] test/exam - oral or written
	[IiEL3_K04] The student is able to think and act in an entrepreneurial manner and adapt to the variability of the environment.	The student remains open to changes in legal regulations concerning corporate accounting.	[SK4] test/exam - oral or written
	[IiEL3_K02] The student can communicate with the public on computer science and econometrics topics in and outside the workplace, communicate his knowledge and share his skills through various media.	The student is capable of sharing their practical skills by assisting other participants in solving problems related to corporate accounting.	[SK4] test/exam - oral or written
	[IiEL3_K01] The student understands the need to constantly supplement and deepen acquired knowledge; is open to new ideas and teaching methods.	The student understands the need for continuous updating and deepening of knowledge in the field of corporate accounting.	[SK1] oral statement/conversation/ discussion

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. **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. 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. 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	

Document generated electronically. Does not require a seal or signature.