

Subject card

Subject name and code	Fundamentals of Finance and Accounting, PG_00171327						
Field of study	Economics						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026		
Education level	Master's studies		Subject group				
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish		
Semester of study	1		ECTS credits		1.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Microeconomics -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Sylwia Machowska-Okrój				
	Teachers		dr Sylwia Machowska-Okrój				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	10.0	0.0	0.0	0.0	10
	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	10		9.0		0.0	19
Subject objectives	The aim of the course is to familiarise the student with both the place of the financier in the corporate structure and the basics of knowledge of financial and management accounting.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONMU2_W04] knows different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	The student is familiar with the different types of economic and social ties and the regularities between them, and has in-depth knowledge of the economic and financial ties linking enterprises.	[SW4] test/exam - oral or written
	[EKONMU2_U02] can use acquired knowledge to describe and analyse the causes and course of economic and social processes and phenomena, and can formulate his/her own opinions and critically select data and analysis methods based on the achievements of economic and social sciences	Students will be able to use their knowledge of finance and accounting to describe and analyse the causes and course of economic and social processes and phenomena and is able to select data and methods of analysis on the basis of the knowledge of finance and accounting.	[SU4] test/exam - oral or written
	[EKONMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; can assess risks and threats and find ways of counteracting their effects	The student is willing to think and act in an entrepreneurial manner.	[SK1] oral statement/conversation/discussion
	[EKONMU2_K02] is aware of the level of his/her knowledge in the field of economics; understands the need to extend and update this knowledge throughout his/her life	The student is aware of the level of his/her knowledge in the field of finance and accounting and understands the need to deepen and update this knowledge throughout life.	[SK4] test/exam - oral or written
	[EKONMU2_K01] recognises the importance of knowledge in the field of economics in the process of identifying and solving economic problems and of consulting experts when having difficulties in solving them independently	The student recognises the importance of knowledge of finance and accounting in the process of identifying and solving economic problems and of consulting experts when difficulties arise in solving them independently.	[SK4] test/exam - oral or written
	[EKONMU2_K06] is ready to observe and develop in his/her professional life principles of business ethics and corporate social responsibility, respect others, be loyal to their employer, taking into account changing social needs.	The student is aware of acting in accordance with professional ethics, social responsibility and integrity.	[SK1] oral statement/conversation/discussion
	[EKONMU2_W07] has an in-depth knowledge of economic and financial principles governing the functioning and management of economic entities and organisations, as well as of systems of legal, organisational, professional, moral and ethical norms and rules organising public structures and institutions, both in the national and international spheres	Students will have an in-depth knowledge of the economic and financial principles of business operation and management, as well as of the financial, organisational and ethical systems organising the operation of businesses in both the national and international spheres. Deepens knowledge by solving problems outside of classes and consulting with the instructor.	[SW1] oral statement/conversation/discussion [SW5] implementation of a problem task
	[EKONMU2_W08] has an in-depth knowledge of processes occurring in enterprises and economic organisations and with related areas, as well as of processes of change in public institutions; knows methods of research on the regularities governing these changes, taking into account the influence of external stakeholders on them	The student has an in-depth knowledge of the processes taking place in companies at the interface with related areas, and knows methods for studying the regularities governing these changes, taking into account the influence of external stakeholders on them.	[SW4] test/exam - oral or written
	[EKONMU2_U06] can practically apply various forms and range of acquired knowledge in economics, finance and management, supplementing it with an independent critical analysis of its efficiency and usefulness	The student has the ability to put into practice the various forms and scope of acquired knowledge of finance, accounting and management, complementing it with an independent critical analysis of effectiveness and relevance.	[SU4] test/exam - oral or written [SU5] implementation of a problem task

Subject contents	A. Business and technology 1. organisation, stakeholders and environment of the company 2. organisational structure of the company, company functions and management 3. accounting and reporting systems, compliance and control 4. Leading and managing people and teams 5. Personal effectiveness and communication in business 6. professional ethics in accounting and business B. Management accounting 1. The nature, source and purpose of information management Data analysis and statistical techniques 3.3 Cost accounting techniques 4. Budgeting 5. Standard cost accounting 6. result management C. Financial accounting 1. Context and objectives of financial reporting 2. Qualitative characteristics of financial information 3. The use of the double entry principle and accounting systems 4. Recording of transactions and events 5. Preparation of the trial balance Any doubts arising during the implementation of the subject matter or interpretation issues will be resolved during consultations.		
Prerequisites and co-requisites	Basic knowledge of economics, management and accounting.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%
Recommended reading	Basic literature	Materiały szkoleniowe ACCA, 2023. E. Walinska, Rachunkowość finansowa - ujęcie sprawozdawcze i ewidencyjne. Zbiór zadań, Wolters Kluwer Polska, Warszawa 2010.	
	Supplementary literature	A. A. Jaruga, P. Kabalski, A. Szycha, Rachunkowość zarządcza, Wolters Kluwer Polska, Warszawa 2010. I. Sobanska, Rachunkowość zarządcza. Podejście operacyjne i strategiczne, Wyd. C. H. Beck, Warszawa 2010. A. Blajer-Golebiewska, A. Kozłowski, Financial determinants of corporate reputation: A short-term approach, "Managerial Economics", 2016, vol. 17, issue 2, s. 179-201. A. Blajer-Golebiewska, Corporate Reputation, Ownership Structure and Market Value in the Banking Sector in Poland [w:] Financial management of firms and financial institutions, red. M. Culík, Vysoká Škola Bánská - Technická Univerzita Ostrava, Ostrava, s. 62-69. Effect of reputation and social media on the financial performance of SMEs - a comparison between selected business sectors, Blajer-Golebiewska Anna, Vasa Laszlo, Journal of Business Sectors, 2024, vol. 2, nr 1, s.21-31.	
	Resources addresses		

Example issues/ example questions/ tasks being completed	Task: Impact of the scale of production on costs with different fixed and variable cost structures The normal production capacity of the company 'Reno' is 2000 units of calculators per month. -Sales price P 50 PLN/unit. (it is fixed) -Variable costs AVC 25 PLN/unit. -Fixed costs TFC PLN 28,000 per month. The company is planning changes in production technology, involving the automation of some production processes, which will increase fixed costs while reducing variable costs per unit. -Variable costs AVC PLN 19 per unit. -Fixed costs TFC PLN 40,000 per month. Instructions: 1. Determine the effect of the scale of production on the company's profit (loss), assuming the following capacity utilisation rates in turn: 100%, 80%, 60%, 50%, and 40%, for two variants of fixed and variable cost structure. 2. Draw conclusions from the comparison of the results for the two variants.
Work placement	Not applicable

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