University of Gdańsk

Subject card

Subject name and code	Information Systems of Financial Reporting, PG_00172207		
Field of study	International Economic Relations		
Date of commencement of studies	October 2025	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	2	Language of instruction	Polish
Semester of study	4	ECTS credits	2.0
Learning profile	academic	Assessment form	credit
Conducting unit	Department of Economics and Management of Transportation Companies -> Faculty of Economics -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	mgr Agnieszka Wentk	
	Teachers		

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	3.0	37.0	50

Subject objectives	The aim of the course is for students to acquire theoretical knowledge with practical elements in the field of financial reporting and records of economic operations taking place in business entities.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[MSGL3_U04] uses the acquired theoretical knowledge in economics to analyse and evaluate the operation of economic entities on the international market, with particular emphasis on the European Union market	analysis of practical examples of economic operations	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[MSGL3_U16] can plan and implement his/her own lifelong learning, expand and improve his/her acquired knowledge and economic skills; is open to new ideas and techniques; is willing to learn using any method, and has a tendency to interact with other participants of the learning process	the ability to learn through experience	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[MSGL3_U15] can appropriately identify priorities, plan and organise tasks related to their implementation, as well as monitor and evaluate progress	a systemic approach to planning and implementing tasks as well as proper assessment of progress	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[MSGL3_U08] uses basic methods and computer programmes as well as marketing techniques and tools to acquire and analyse data necessary in his/her professional work to diagnose economic processes and make adequate economic decisions	ability to use the Symfonia Finance and Accounting program	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[MSGL3_K05] correctly identifies, diagnoses and solves dilemmas and various options of solutions related to the profession	strengthening the student's analytical skills	[SK5] implementation of a problem task
	[MSGL3_W10] knows selected methods and tools, including IT tools and data acquisition techniques, which make it possible to describe and analyse economic entities operating on the international market; knows the processes and phenomena occurring in them and between them, and processes supporting decision-making	analysis of practical examples of economic operations	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[MSGL3_W17] has an advanced knowledge of financial conditions related to conducting business activity, including the principles of accounting, financial analysis and international settlements	analysis of practical examples of economic operations	[SW5] implementation of a problem task
	[MSGL3_W14] knows and understands basic terms and principles of intellectual (industrial) property protection and copyright law	knowledge of accounting principles and techniques	[SW4] test/exam - oral or written [SW5] implementation of a problem task

Subject contents	1. The essence and functions of financial reporting - discussion of basic accounting principles, elements of financial statements 2. Chart of accounts - detailed discussion of the chart of accounts, setting up a chart of accounts in business 3. Setting up a company in the Symfonia program. Discussion of cost accounts, discussion and introduction of the opening balance sheet 4. Active and passive accounts - detailed discussion of the principles of active and passive balance sheet accounts 5. Balance sheet accounts - active and passive - detailed discussion of the principles of settlement accounts 6. Result accounts - detailed discussion of result accounts 7. Elements of financial statements - calculation of profit and loss accounts and balance sheets 8. Detailed issues concerning the functioning of accounting accounts and the preparation of financial statements are discussed during consultations. Any doubts related to the lecture topics and questions regarding the course material are addressed during consultation hours. Participation in consultations enables the clarification of substantive issues and deepens the understanding of subject-related concepts.
Prerequisites and co-requisites	knowledge of microeconomics
Assessment methods and criteria	see table below

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
written test	51.0%	100.0%

Recommended reading

Basic literature	E. Śnieżek (ed.), Introduction to accounting. Manual with examples, tasks and tests, Wydawnictwo Nieoczywiste, Warsaw 2016 J. Hartenberger-Liszek, Cognitive problems of economic diagnosis of enterprises, University of Gdańsk Publishing House, Gdańsk 2015
Supplementary literature	I. Olchowicz, A. Tławała, Financial reporting according to national and international standards, Difin, Warsaw 2015
eResources addresses	

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

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