University of Gdańsk

Subject card

Subject name and code	Accounting, PG_00188071		
Field of study	International Business		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2026/2027
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	1	Language of instruction	English
Semester of study	2	ECTS credits	5.0
Learning profile	academic	Assessment form	exam
Conducting unit	Department of Economics and Management of Transportation Companies -> Faculty of Economics -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Michał Suchanek, prof. UG	
	Teachers	dr hab. Michał Suchanek, prof. UG	

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	0.0	15.0	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	0.0	65.0	125

Subject objectives	The aim of the course is to introduce students to the fundamental principles of financial accounting, the recording of business transactions, and the basic elements of financial reporting, as well as to develop their ability to identify, classify, and interpret business events using accounting information.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[IBL3_W06] knows and understands the economic, legal, institutional and ethical conditions determining the functioning of enterprises in the international business environment.	The student understands the fundamental accounting principles and their importance to the functioning of the accounting system and the preparation of basic financial statements for enterprises.	[SW4] test/exam - oral or written
[IBL3_W02] has an advanced knowledge and understanding of the structure and functioning of international business, in particular the role of enterprises, markets and institutions in the global economy..	The student knows and understands the basic elements of the accounting system and the significance of information contained in financial statements for the operation of enterprises, including those operating in international markets.	[SW4] test/exam - oral or written
[IBL3_U01] is able to interpret and explain economic phenomena and analyse their causes, course and interrelationships using knowledge in the field of international business, economics and finance.	The student is able to identify, classify, and record basic business transactions and interpret their impact on an enterprise's financial position and financial results.	[SU5] implementation of a problem task [SU8] observation of student's independent or team work

Subject contents	**LECTURES (15 hours)** 1. Introduction to Financial Accounting Nature and functions of accounting Users of accounting information 2. Fundamental Accounting Principles Basic principles of financial accounting The importance of accounting principles in business operations 3. The Basic Accounting Equation Business assets Sources of financing Relationships between assets and liabilities 4. Structure of the Balance Sheet Assets Liabilities Equity 5. Accounting System and Ledger Accounts General ledger Subsidiary ledgers Balance sheet and income statement accounts 6. Recording Business Transactions Accounting documentation Principles of recording business transactions Opening and closing balances of accounts 7. Income Statement Revenues and expenses Financial result of a business entity Structure of the income statement **CLASSES (30 hours)** 1. Classification of assets, liabilities, revenues, and expenses. 2. Analysis of the basic accounting equation. 3. Preparation of simple balance sheets. 4. Principles of general ledger accounts. 5. Principles of subsidiary ledger accounts. 6. Preparation of opening balances. 7. Journalizing basic business transactions. 8. Recording business transactions in ledger accounts. 9. Preparation of trial balances. 10. Preparation of closing balances. 11. Preparation of an income statement. 12. Recording and interpretation of various business transactions. 13. Assessment test. **PROJECT (15 hours)** The project has a practical character and complements the classes. Project tasks are carried out progressively throughout the semester and are based on the analysis of case studies and the solution of problems related to the recording and interpretation of basic business transactions. 1. Introduction to the project and presentation of the rules for completing successive project tasks. 2. Analysis of short case studies concerning business operations and selected business transactions. 3. Identification of assets, sources of financing, and basic accounting categories based on the analyzed cases. 4. Analysis of the impact of selected business transactions on assets, liabilities, revenues, and expenses, as well as their reflection in the accounting system. 5. Solving successive project tasks based on case studies and simplified business data. 6. Preparation of basic accounting statements and selected elements of financial reporting for the analyzed cases. 7. Evaluation of the correctness of solutions developed within the project.
Prerequisites and co-requisites	**Entry requirements** none **Course Completion Requirements:** A final course grade may be awarded only upon successful completion of all course components, including lectures, classes, and the project. Passing each component is a mandatory requirement for passing the course.
Assessment methods and criteria	see table below

Subject passing criteria	Passing threshold	Percentage of the final grade
Written exam	51.0%	30.0%
Project – completion of a problem-solving tasks	51.0%	30.0%
Class assessment (test)	51.0%	50.0%

Recommended reading	Basic literature	Atrill P., McLaney E., Accounting and Finance for Non-Specialists, 12th edition Published by Pearson (5 July 2024) © 2025 (or latest available edition). Accounting, Ch.T. Horngren, W.T.Harrison, M.S.Oliver. Pearson Educated Limited 2012Accounting, P.J.Eisen, Barrons Educational Series 2007. Selected academic articles, accounting standards and teaching materials provided by the instructor.
	Supplementary literature	A. Letkiewicz, M. Suchanek, Use of economic and econometric analysis in the financial standing diagnosis of haulageenterprises, case study: Trans Polonia SA, Springer Proceedings in Business and Economics, 2016S.A. Zenios, Financial optimization, Cambridge university press, 2012
	eResources addresses	
Example issues/ example questions/ tasks being completed	Registering transactions on T accounts in regards to: balance sheet, costs, revenues.	
Work placement	Not applicable	

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