University of Gdańsk

Subject card

Subject name and code	Reporting of Selected Entities, PG_00178540						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2028/2029		
Education level	Bachelor's studies		Subject group		Optional subject group 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	3		Language of instruction		Polish		
Semester of study	5		ECTS credits		7.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	15.0	0.0	0.0	75
	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	75		4.0		96.0	175

Subject objectives	**NON-GOVERNMENTAL ORGANIZATIONS (NGOs)** 1. Identification and discussion of legal regulations governing accounting in non-governmental organizations. 2. Introduction of students to the basic principles of accounting in NGOs (taking into account the specifics of non-profit organizations), including: rules for the valuation and accounting of balance sheet components in NGOs, principles for classifying revenues and expenses into the appropriate segments of the NGOs income statement, rules for the accounting of events/transactions typical of NGO activities, principles for determining the financial result in NGOs. 3. Familiarizing students with the reporting obligations of NGOs, including the basic principles for preparing: financial statements, activity reports, other reports and statements required by law. **BANKS** 1. Introduction of students to the basic principles of accounting in banks (considering the specific nature of such institutions). Identification and discussion of legal regulations governing accounting in banks. 2. Preparing students to understand the basic components of a balance sheet. Introduction to the principles of valuation of balance sheet categories under Polish accounting law. Introduction to the principles of valuing credit exposures in the balance sheet. 3. Introduction to the principles of preparing a banks balance sheet in accordance with national standards. Discussion of the differences between a banks balance sheet and that of a commercial enterprise. 4. Introduction to the main categories influencing a banks financial result. Explanation of the principles for determining a banks financial result. Discussion of differences between the financial result of a bank and that of a commercial enterprise. 5. Introduction to the principles of preparing a banks income statement in accordance with national standards. Discussion of differences between the income statement of a bank and that of a commercial enterprise. **INSURANCE COMPANIES** 1. Introduction of students to the basic principles of accounting in insurance companies (taking into account the specific nature of such institutions). Identification and discussion of legal regulations governing accounting in insurance entities. 2. Preparing students to understand the basic components of a balance sheet. Introduction to the principles of valuation of balance sheet categories under Polish accounting law. Introduction to the principles of valuing technical insurance provisions and investments. 3. Introduction to the principles of preparing a balance sheet in accordance with national standards. Discussion of differences between the balance sheet of an insurance company and that of a commercial enterprise. 4. Introduction to the main categories determining the technical result of an insurance company. Explanation of the principles for determining the financial result of an insurance company. Introduction to the principles of preparing the technical account (technical income statement) of an insurance company under national standards.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_U02] Can identify, analyze or design adequate solutions to problems in finance and accounting	The student: - applies appropriate principles of valuation, accounting recognition, and presentation of individual balance sheet and income statement items in the financial statements of non-governmental organizations, banks, and insurance companies; - accurately calculates the financial result of the aforementioned entities; - prepares the balance sheet and income statement for the aforementioned entities.	[SU4] test/exam - oral or written
	[FiRL3_W06] Knows and understands, to an advanced degree, the objectives, essence, nature and interrelationships of financial processes, ways of recording them, and the principles of rational decision-making and implementation of changes in this area	1) The student understands the nature and principles of accounting in non-governmental organizations, banks, and insurance companies, identifying the relevant legal regulations governing these entities. 2) The student recognizes the objectives and principles of preparing the following financial statements by the above-mentioned entities: • the balance sheet (identifying differences compared to the balance sheet of a commercial enterprise), • the income statement (identifying differences compared to the income statement of a commercial enterprise), • the technical income statement of an insurance company, • the activity report (substantive report) prepared by non-governmental organizations, • other reports and statements required by law from non-governmental organizations. 3) The student is able to identify: • the individual groups of assets and liabilities of NGOs, banks, and insurance companies, along with the principles of their balance sheet valuation, • the categories shaping the financial result of the above-mentioned entities, including the technical result of an insurance company, as well as the principles for determining these results (identifying differences compared to determining the financial result of a commercial enterprise). 4) The student understands the accounting principles for recording events/transactions typical of the operations of non-governmental organizations.	[SW4] test/exam - oral or written
	[FiRL3_U04] Is able—from the perspective of finance and accounting—to correctly select and properly apply methods and tools from the fields of management and quality sciences, economics, and finance to analyse and forecast economic processes and evaluate economic phenomena	The student: - applies appropriate financial accounting methods and tools to ensure accurate reporting and presentation of balance sheet and income statement items for non-governmental organizations, banks, and insurance companies; - analyzes and evaluates the informational content of financial and activity (substantive) reports of non-governmental organizations for the purpose of assessing their operations.	[SU4] test/exam - oral or written

Course outcome	Subject outcome	Method of verification
[FiRL3_W08] Has advanced knowledge and understanding of the interrelationship of accounting and finance with business in a changing environment and the accompanying contemporary challenges and dilemmas in this context	The student identifies the specific characteristics of accounting (including financial reporting) in non-governmental organizations, banks, and insurance companies, recognizing the need to adapt them to the specific nature of the entity's operations.	[SW4] test/exam - oral or written

Subject contents

NON-GOVERNMENTAL ORGANIZATIONS (NGOs)

1. Legal regulations and the scope of accounting applicable to the non-governmental sector.
2. Principles of accounting in NGOs, with particular emphasis on entities holding the status of public benefit organizations.
3. Classification and balance sheet valuation of assets and liabilities of NGOs.
4. Characteristics of categories shaping the financial result in NGOs and their classification into appropriate segments of the income statement.
5. Accounting for transactions typical of NGO operations (including grants, donations, and sponsorships).
6. Basic principles of preparing financial statements and activity (substantive) reports of NGOs.
7. Other reporting obligations of NGOs.

BANKS

1. Basic principles of accounting in banks according to national standards.
2. Classification of various groups of bank assets and liabilities and their valuation for the balance sheet.
3. Principles of preparing the banks balance sheet according to national standards. Identification of differences between a banks balance sheet and that of a commercial enterprise.
4. Characteristics of categories shaping the financial result of a bank. Identification of differences between the financial result of a bank and that of a commercial enterprise.
5. Principles of preparing the banks income statement according to national standards.

INSURANCE COMPANIES

1. Basic principles of accounting in insurance companies according to national standards.
2. Classification of various groups of assets and liabilities of insurance companies and their valuation for the balance sheet.
3. Principles of preparing the insurance companys balance sheet according to national standards. Identification of differences between the insurance companys balance sheet and that of a commercial enterprise.
4. Characteristics of categories shaping the technical result of an insurance company. Identification of differences between the financial result of an insurance company and that of a commercial enterprise.

Prerequisites and co-requisites

Knowledge of financial accounting and cost accounting, as well as issues related to the preparation of financial statements.

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Written exam with problem-based tasks and/or multiple-choice questions. Specific requirements are set by the instructor at the start of the semester.	51.0%	100.0%

Recommended reading	Basic literature	1. Teaching materials (lecture and exercise materials) created by the instructors. 2. Bauer K., Chmielowiec-Lewczuk M., Lament M., Spigarska E., Wielowymiarowość informacji finansowych i niefinansowych w zakładach ubezpieczeń, Instytut Prawa Gospodarczego, Katowice [latest edition]. 3. Czubakowska K., Winiarska K, Rachunkowość jednostek nieprowadzących działalności gospodarczej, Polskie Wydawnictwo Ekonomiczne, Warszawa [latest edition]. 4. Iwanicz-Drozdowska M., Zarządzanie finansowe bankiem w erze cyfrowej, PWE, Warszawa [latest edition]. 5. Lament M., Piątek J., Rachunkowość zakładów ubezpieczeń i zakładów reasekuracji, PWN, Warszawa [latest edition]. 6. Liżewski S., Ostapowicz E., Finanse i sprawozdania organizacji pozarządowych, C.H. Beck, Warszawa [latest edition]. 7. Mazurczak-Mąka A., Szkarłat-Koszałka A., Jonas K., Rachunkowość zakładów ubezpieczeń i zakładów reasekuracji, Difin, Warszawa [latest edition]. 8. Nawrocki R., Rachunkowość fundacji i stowarzyszeń(z suplementem elektronicznym), ODDK, Gdańsk [latest edition]. 9. Popowska E., Wąsowski W., Rachunkowość bankowa po zmianach, Difin, Warszawa [latest edition]. 10. Szadziewska A., Rachunkowość banku komercyjnego. Zbiór zadań, WSB Gdańsk [latest edition]. 11. Trzpioła K., Liżewski S., Sprawozdanie finansowe NGO za rok 2022, Wydawnictwo Wiedza i Praktyka, Warszawa [latest edition]. **Legal acts:** 1. Rozporządzenie Ministra Finansów z dnia 1 października 2010 r. w sprawie szczególnych zasad rachunkowości banków (Dz.U. 2010 nr 191 poz. 1279 z późn. zm.) 2. Rozporządzenie Ministra Finansów z dnia 13 listopada 2018 r. w sprawie obowiązku badania sprawozdań finansowych organizacji pożytku publicznego (Dz.U. 2018 poz. 2148 z późn. zm.) 3. Rozporządzenie Ministra Finansów z dnia 16 grudnia 2008 r. w sprawie zasad tworzenia rezerw na ryzyko związane z działalnością banków (Dz.U. 2008 nr 235 poz. 1589 z późn. zm.). 4. Rozporządzenie Ministra Finansów z dnia 22 kwietnia 2016 r. w sprawie szczególnych zasad rachunkowości zakładów ubezpieczeń i zakładów reasekuracji (Dz.U. 2016 poz. 562 z późn. zm.). 5. Rozporządzenie Ministra Finansów z dnia 22 października 2018 r. w sprawie prowadzenia uproszczonej ewidencji przychodów i kosztów przez niektóre organizacje pozarządowe oraz stowarzyszenia jednostek samorządu terytorialnego (Dz.U. 2018 poz. 2050 z pożn. zm.). 6. Rozporządzenie Przewodniczącego Komitetu do spraw Pożytku Publicznego z dnia 24 października 2018 r. w sprawie wzorów rocznego sprawozdania merytorycznego oraz rocznego uproszczonego sprawozdania merytorycznego z działalności organizacji pożytku publicznego (Dz.U. 2018 poz. 2061 z późn. zm.). 7. Ustawa z 11 września 2015 r. o działalności ubezpieczeniowej i reasekuracyjnej (Dz.U. 2015 poz. 1844 z późn. zm.). 8. Ustawa z dnia 24 kwietnia 2003 r. o działalności pożytku publicznego i o wolontariacie (Dz.U. 2003 nr 96 poz. 873 z późn. zm.). 9. Ustawa z dnia 29 września 1994 r. o rachunkowości (Dz.U. 1994 nr 121 poz. 591 z późn. zm.).

	Supplementary literature	1. Jankowska K., Baliński K., Rachunkowość bankowa, Difin, Warszawa [latest edition]. 2. Janowicz-Lomott M., Spigarska E., Dąbrowski I., Łyskawa K., Finanse ubezpieczeń, Uniwersytet Gdański, Gdańsk [latest edition]. 3. Kiziukiewicz T., Rachunkowość jednostek sektora finansów publicznych i instytucji finansowych, PWE, Warszawa [latest edition]. 4. Makal A., Plan kont z komentarzem i polityką rachunkowości dla fundacji i stowarzyszeń, ODDK, Gdańsk [latest edition]. 5. Nadolna B., Rydzewska, M., Rachunkowość i podatki w organizacjach pozarządowych, Wolters Kluwer Polska, Warszawa [latest edition]. 6. Orechwa-Maliszewska E., Worobiej E., Sprawozdawczość i analiza finansowa banku, Wydawnictwo Naukowe WSFiZ, Białystok [latest edition]. 7. Supera-Markowska M., Rachunkowość organizacji pozarządowych, Espol, Warszawa [latest edition].]. 8. Trzpioła K., Polityka rachunkowości z komentarzem do planu kont dla organizacji pozarządowych, Wydawnictwo Wiedza i Praktyka, Warszawa [latest edition].
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Example issues/ example questions/ tasks being completed	-	
Work placement	Not applicable	

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