University of Gdańsk

Subject card

Subject name and code	Financial Accounting, PG_00155962						
Field of study	Management of Healthcare Institutions						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2027/2028		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	3		ECTS credits		5.0		
Learning profile	practical		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	15.0	15.0	0.0	0.0	0.0	30
	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	30	15.0	80.0	125

Subject objectives	Presentation of issues related to the functioning of the accounting system in an enterprise. Specific objectives: Presentation of regulations, as well as the principles and functions of accounting in the enterprise and the principles of balance sheet valuation, characteristics of property resources and sources of their financing, records of business operations on balance sheet and profit and loss accounts and in synthetic and analytical records, preparation of balance sheets, characteristics of profit and loss categories, preparation of profit and loss accounts in the calculation variant.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZISZL3_W02] The student has advanced knowledge and understanding of the interrelationships that exist between the disciplines of management and quality sciences, economics and finance, social communication and media sciences, legal and sociological sciences, which are key to understanding the essence of effective and efficient management of health care units.	The student knows (legal, organisational, moral and ethical) norms and rules concerning the financial accounting system in Poland.	[SW4] test/exam - oral or written
	[ZISZL3_U10] The student has the ability to prepare a written paper, multimedia presentation, its presentation and discussion.	The student is able to prepare a balance sheet and profit and loss account of a selected business entity in a simplified version.	[SU4] test/exam - oral or written
	[ZISZL3_U05] The student is able to correctly select and apply methods and tools used, inter alia, in management and quality sciences, economics, sociology adequate to the problem and specificity of management of medical entities.	The student is able to explain accounting principles and apply them properly for reporting purposes.	[SU4] test/exam - oral or written
	[ZISZL3_U06] The student is able to identify, forecast and simulate selected economic and social phenomena in relation to the macro scale (economy, demography, health), as well as in micro terms (medical entities) using methods and tools applied in management.	The student is able to register basic business operations on accounting accounts and present their effects in the company's financial statements.	[SU4] test/exam - oral or written
	[ZISZL3_K04] The student is able to supplement and expand the acquired knowledge and skills, strives to interdisciplinarily combine knowledge from different fields and disciplines of science.	The student is able to supplement and expand the acquired knowledge in the field of accounting	[SK4] test/exam - oral or written
	[ZISZL3_W01] The student has advanced knowledge of the discipline of management and quality sciences and understands its interrelationships with other social sciences.	The student understands the essence of the financial accounting system and the purpose of its application in various types of economic entities.	[SW4] test/exam - oral or written

Subject contents	Lecture topics: 1. Characteristics of property resources and sources of their financing 2. Basic elements of the annual financial statements. Balance sheet and its importance in assessing the functioning of an entity. 3. Business operations concept, classification, documentation. Impact of business operations on the components of the balance sheet and profit and loss account. 4. An account and its role in accounting records. Double-entry bookkeeping, 5. Account Sharing. Meaning of adjustment and profit and loss accounts. 6. Account Linking. Settlement accounts classification, functioning. 7. Categories shaping the financial result: revenues, costs. 8. Determining the financial result in three types of activities: production, service and trade. 9. Profit and loss account. 10. Accounting principles. Inventory. Exercise issues: 1. Classification of assets and liabilities. 2. Preparation of the balance sheet. 3. Business operations and their records on accounts. 4. Horizontal and vertical division of accounts, functioning of analytical and corrective accounts. 5. Linking accounts. Functioning of settlement accounts. 6. Determining the financial result in three types of activity: a) result categories: revenues and costs, b) financial result in production activities c) financial result in service activities d) financial result in trading activities 7. Preparation of profit and loss account by function of expense. 8. Accounting principles (examples)
Prerequisites and co-requisites	Basic knowledge of finance and economics.

<table>
<tr><td>Assessment methods and criteria</td><td colspan="2"><table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.</td><td>51.0%</td><td>100.0%</td></tr>
</table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>1. Ustawa o rachunkowości z dnia 29 września 1994 roku (wersja ujednolicona ze zmianami)

2. A. Paszkiewicz, S. Silska-Gembka, "111 zadań z podstaw rachunkowości", ODDK, Gdańsk, 2021.

3. B. Gierusz, Podręcznik samodzielnej nauki księgowania, ODDK, Gdańsk (ostatnie wydanie)

4. B. Gierusz, Zbiór zadań do podręcznika samodzielnej nauki księgowania, ODDK Gdańsk (ostatnie wydanie)

5. D. Małkowska, Rachunkowość od podstaw. Zbiór zadań, ODDK, Gdańsk (ostatnie wydanie)

6. T. Bartel, J. Chałupczak, E. Potulska, K. Stec, Zasady rachunkowości. Zbiór zadań, ODDK (ostatnie wydanie)</td></tr>
<tr><td>Supplementary literature</td><td>1. M. Gmytrasiewicz, Rachunkowość, podstawowe założenia i zasady, Difin, Warszawa 2011

2. Podstawy rachunkowości, pod red. K. Winiarskiej, Wolters Kluwer Polska, Kraków 2010</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="2"></td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
</table>

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