University of Gdańsk

Subject card

Subject name and code	Basic Finance and Accounting, PG_00189671						
Field of study	Management of Artistic Institutions						
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 practical vocational preparation			
Mode of study	full-time studies		Mode of delivery	at the university			
Year of study	1		Language of instruction	Polish			
Semester of study	2		ECTS credits	2.0			
Learning profile	practical		Assessment form	credit			
Conducting unit	Division of Research into the Performing Arts -> Institute of English and American Studies -> Faculty of Languages -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Wojciech Kozłowski				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	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		2.0	18.0	50	
Subject objectives	The aim of the course is to provide students with issues related to the functioning of the accounting system in an enterprise, in particular: • the essence of accounting as part of the enterprise information system, • characteristics of assets and liabilities, • accounting records of economic operations (balance sheet and profit and loss), • characteristics of the categories shaping the company's financial result, • rules for determining the gross and net financial result.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[ZIAL3_W01] They possess an advanced level of general knowledge in fields of arts studies, management and quality studies, literary studies, as well as auxiliary and related studies.	Knows the principles of preparing Statement of Financial Position (aka Balance Sheet) and simplified Profit and loss ccount, the principles of operation of balance sheet accounts, corrective profit and loss accounts and analytical records.	[SW4] test/exam - oral or written
[ZIAL3_W02] They have an advanced understanding of fundamental theories, methodologies, and terminology in fields of arts studies, management and quality studies, literary studies, as well as auxiliary and related studies.	Has basic knowledge of accounting and finance and understands their relationship with other social sciences.	[SW4] test/exam - oral or written
[ZIAL3_U03] They are capable of communicating effectively using specialized terminology in arts studies, management and quality studies, literary studies, as well as auxiliary and related studies.	Knows and uses the basic concepts of accounting, in particular regarding: balance sheet items, account and loss items, accounting documentation and the accounting process.	[SU4] test/exam - oral or written
[ZIAL3_W08] They are acquainted with the fundamental economic, legal, ethical, and social determinants of managerial activity in the arts and culture sector.	Knows and understands: (a) basic principles and standards as well as legal provisions regulating the functioning of accounting, (b) sources of data and information from the accounting system.	[SW4] test/exam - oral or written
[ZIAL3_U01] They are able to apply their knowledge of arts studies, management and quality studies, and literary studies to solve cognitive problems and carry out professional tasks in managing arts and cultural institutions, and/or in realizing their own artistic designs, selecting appropriate methods and tools.	Can: register basic economic operations on balance sheet accounts, profit and loss adjustment accounts and in analytical records; read and interpret financial data included in accounts, trial balances and basic financial statements such as the balance sheet and profit and loss account; determine the financial result by calculation, use the Accounting Act correctly; apply the acquired knowledge in the field of accounting and finance in professional practice; use accounting and finance terminology correctly.	[SU4] test/exam - oral or written
[ZIAL3_K05] They are ready to fulfill professional roles responsibly and adhere to and promote principles of professional ethics in their managerial and/or artistic activity.	Remains open to changes in legal regulations regarding accounting.	[SK4] test/exam - oral or written
[ZIAL3_K01] They are prepared for a critical assessment of their knowledge and skills in the fields of art studies and the management of artistic institutions.	Understands the need to constantly supplement and deepen acquired knowledge in the field of accounting due to the high frequency of changes in legal regulations.	[SK4] test/exam - oral or written

Subject contents	1. Subject, scope and accounting principles. 1.1. Sources of legal regulations shaping the balance sheet law in Poland and worldwide. 1.2. Accounting as an element of the entity's information system. 1.3. Basic concepts and definitions as well as functions, tasks and components of accounting. 1.4. Elements of financial statements according to Polish balance sheet law. Types, structure and purposes of financial statements. 2. Balance sheet, profit and loss account according to the Accounting Act. 2.1. Balance. 2.1.1. Balance sheet equation, its meaning and use in accounting. 2.1.2. Criteria for qualifying assets and liabilities. 2.1.3. The structure of assets in the balance sheet of units (enterprises) conducting production and commercial activities. 2.1.4. The structure of liabilities in the balance sheet of units (enterprises) conducting production and commercial activities. 2.2. Profit and Loss Account. 2.2.1. Criteria for recognizing revenues and expenses in the profit and loss account. 2.2.2. Structure of the profit and loss account. 3. Economic events (including economic operations), rules for documenting and recording them. 3.1. Types of economic events and their impact on the balance sheet and profit and loss account.
Prerequisites and co-requisites	Attendance at all classes is mandatory unless the student has obtained the Dean’s approval to follow an individual study plan.

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Written or oral end-of-term test or course paper. Details will be provided by the lecturer at the start of the semester.	51.0%	100.0%

Recommended reading

Basic literature	Chałupczak J., Jacewicz A., *Zasady rachunkowości zbiór zadań z rozwiązaniami (z suplementem elektronicznym)*, ODDK, Gdańsk 2021. REQUIRED FOR ALL CLASSES
Supplementary literature	Pfaff J., *Rachunkowość podstawy*, SKwP, Warszawa 2023. Zasiewska K., *Podstawy rachunkowości z elementami prawa podatkowego - ujęcie praktyczne*, SKwP, Warszawa 2023.
eResources addresses	

Example issues/ example questions/ tasks being completed	Post the indicated economic transaction. Assign to the appropriate asset/liability group. Assign to the appropriate income/expense item.
Work placement	Not applicable

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