University of Gdańsk

Subject card

Subject name and code	Financial Accounting - lecture, PG_00133897						
Field of study	Taxes and Tax Consultancy						
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 Subject group related to scientific research 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	3		ECTS credits	2.0			
Learning profile	academic		Assessment form	exam			
Conducting unit	Faculty of Law and Administration -> 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	10.0	0.0	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		0.0		40.0	50
Subject objectives	-						

<table>
<tr><td>Learning outcomes</td><td>
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<tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr>
<tr><td>[PiDPL3_K04] is ready to responsibly perform professional roles related to the application of tax and balance sheet law and to demand this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession</td><td>.</td><td>[SK4] test/exam - oral or written</td></tr>
<tr><td>[PiDPL3_K01] Is willing to critically evaluate their knowledge of public levy law, finance, and accounting, as well as related disciplines, and the content they receive.

If they experience difficulties in independently resolving cognitive and practical issues, they are willing to seek the opinion of experts in public levy law, finance, accounting, and related disciplines (especially scientists, experienced tax advisors, accountants, and lawyers specializing in disciplines other than tax and accounting law), and, if necessary, also experts in disciplines other than legal and economic sciences.</td><td>.</td><td>[SK4] test/exam - oral or written</td></tr>
<tr><td>[PiDPL3_W07] Has advanced knowledge of the principles of creating and developing basic forms of entrepreneurship</td><td>.</td><td>[SW4] test/exam - oral or written</td></tr>
<tr><td>[PiDPL3_W03] has advanced knowledge about the subject of regulation of selected specific issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting</td><td>.</td><td>[SW4] test/exam - oral or written</td></tr>
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<tr><td>Subject contents</td><td>-</td></tr>
<tr><td>Prerequisites and co-requisites</td><td></td></tr>
<tr><td>Assessment methods and criteria</td><td>
<table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>-</td><td>51.0%</td><td>100.0%</td></tr>
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<tr><td>Recommended reading</td><td>
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<tr><td>Basic literature</td><td>-</td></tr>
<tr><td>Supplementary literature</td><td>-</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
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<tr><td>Example issues/ example questions/ tasks being completed</td><td>-</td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
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