University of Gdańsk

Subject card

Subject name and code	Fundamentals of Finance and Accounting, PG_00200013		
Field of study	Economics		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2026/2027
Education level	Master's studies	Subject group	Obligatory subject group in the field of study Optional subject group 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	1	Language of instruction	Polish
Semester of study	1	ECTS credits	2.0
Learning profile	academic	Assessment form	exam
Conducting unit	Department of Microeconomics -> Faculty of Economics -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Anna Blajer-Gołębiewska	
	Teachers	dr Sylwia Machowska-Okrój dr hab. Andrzej Letkiewicz dr hab. Anna Blajer-Gołębiewska	

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	16.0	0.0	15.0	0.0	41
	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	41	0.0	9.0	50

Subject objectives	The aim of the course is to familiarize the student with both the place of a financier in the enterprise structure and the basics of knowledge in the field of financial accounting and management accounting. Preparing projects, students develop teamwork skills.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONMU2_K02] is aware of the level of their knowledge in the area of solving complex problems in economic,; understands the need to extend and update this knowledge throughout his/her life	The student is aware of the level of his knowledge in the area of finance and accounting, understands the need to deepen and update this knowledge throughout his life. This awareness deepens during consultations, during which the student identifies areas that require improvement, and participation in the consultations is an expression of his/her active attitude towards the process of learning and improving competences.	[SK4] test/exam - oral or written
	[EKONMU2_W07] has an in-depth knowledge of economic and financial principles governing the functioning and management of economic entities and organisations, as well as of systems of legal, organisational, professional, moral and ethical norms and rules organising public structures and institutions, both in the national and international spheres	A student has in-depth knowledge of the economic and financial principles of operation and management of enterprises, as well as the financial, organisational, and ethical systems organising the operation of enterprises, both in the domestic and international sphere, which enables them to prepare a project on managerial decisions in companies.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report
	[EKONMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; can assess risks and threats and find ways of counteracting their effects	The student is ready to think and act in an entrepreneurial way.	[SK4] test/exam - oral or written
	[EKONMU2_K01] recognises the importance of knowledge in the field of economics in the process of identifying and solving economic problems and of consulting experts when having difficulties in solving them independently	The student recognises the importance of knowledge in the field of finance and accounting in the process of identifying and solving economic problems, which enables them to prepare a project on mangerial decisions in companies. Engaging actively in consultations provides students with the opportunity to obtain expert guidance when they face challenges in independently comprehending the issues under analysis.	[SK2] presentation/project/paper/ report [SK4] test/exam - oral or written
	[EKONMU2_U06] can practically apply various forms and range of acquired knowledge in economics, finance and management, supplementing it with an independent critical analysis of its efficiency and usefulness	The student has the ability to use in practice various forms and scope of acquired knowledge in the field of finance, accounting and management, supplementing it with an independent critical analysis of effectiveness and usefulness, which enables them to prepare a project on mangerial decisions in companies.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written
	[EKONMU2_W08] has an in-depth knowledge of processes occurring in enterprises and economic organisations and with related areas, as well as of processes of change in public institutions; knows methods of research on the regularities governing these changes, taking into account the influence of external stakeholders on them	The student has in-depth knowledge of the processes taking place in enterprises at the interface with related areas, knows methods of examining the regularities governing these changes, taking into account the influence of external stakeholders on them.	[SW4] test/exam - oral or written
	[EKONMU2_W04] has an in-depth knowledge of different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	The student knows various types of economic and social ties and the regularities between them, and has in-depth knowledge of economic and financial ties between enterprises.	[SW4] test/exam - oral or written

Course outcome	Subject outcome	Method of verification
[EKONMU2_U02] can use acquired knowledge to describe and analyse the causes and course of economic and social processes and phenomena, and can formulate his/her own opinions and critically select data and analysis methods based on the achievements of economic and social sciences	The student is able to use his knowledge of finance and accounting to describe and analyze the causes and course of economic and social processes and phenomena, and is able to select data and analysis methods based on the knowledge in finance and accounting, which enables them to prepare a project on mangerial decisions in companies.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written
[EKONMU2_U01] can creatively interpret and explain economic and social phenomena and relations between them, using acquired knowledge of economics, finance and management sciences	The student is able to creatively interpret and explain economic and social phenomena and the relationships between these phenomena, using his knowledge of finance and accounting.	[SU4] test/exam - oral or written

Subject contents

A. Business and technology

1. The business organisation, its stakeholders and the external environment
2. Business organisational structure, functions and governance
3. Accounting and reporting systems, controls and compliance
4. Leading and managing individuals and teams
5. Personal effectiveness and communication
6. Professional ethics in accounting and business

B. Management Accounting

1. The nature, source and purpose of management information
2. Data analysis and statistical techniques
3. Cost accounting techniques
4. Budgeting
5. Standard costing
6. Performance measurement

C. Financial Accounting

1. The context and purpose of financial reporting
2. The qualitative characteristics of financial information
3. The use of double-entry and accounting systems
4. Recording transactions and events
5. Preparing a trial balance
6. Preparing financial statements
7. Preparing basic consolidated financial statements
8. Interpretation of financial statements
9. Project

The programme is delivered both during scheduled classes and outside them through the student's independent completion of problem-solving tasks/projects, which are discussed with the lecturer. The project requires ongoing consultation.

To obtain a passing grade, students must achieve at least 51% of the total marks awarded for classes (project) and at least 51% of the marks in the final examination. The final grade is determined on the basis of the total number of marks obtained from both the classes (project) and lecture components combined.

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Assessment for the class is based on a project	51.0%	50.0%
The lecture component is assessed through a written examination	51.0%	50.0%

Recommended reading	Basic literature	Rachunkowość finansowa od teorii do praktyki, P. Szczypa (red.), CeDeWu, Warszawa 2024. G. Lew, E. Maruszewska, P. Szczypa, Rachunkowość zarządcza od teorii do praktyki, CeDeWu, Warszawa 2023. materiały ACCA
	Supplementary literature	Rachunkowość Finansowa, wyd. 3, J. Chluska (red.), Wydawnictwo Politechniki Częstochowskiej, Częstochowa 2021. E. Nowak, Rachunkowość zarządcza w przedsiębiorstwie, CeDeWu, Warszawa 2024. P. Weetman, Financial and Management Accounting, Pearson, London, 2019. R. Libby, P. Libby, F. Hodge, Financial Accounting, McGraw-Hill Education, New York, 2022. A. Letkiewicz, M. Suchanek (2021), Modelling the relations between the primary resources and the financial result: Trans Polonia Group case study [w:] Transport development challenges in the 21st century: proceedings of the 2019 TranSopot Conference / Suchanek Michał (red.), Springer Proceedings in Business and Economics Cham, Springer, s.13-21. A. Blajer-Gołębiewska, L. Vasa (2024), Effect of reputation and social media on the financial performance of SMEs - a comparison between selected business sectors, Journal of Business Sectors, 2 (1), pp. 21-31. A. Blajer-Gołębiewska, D. Wach, M. Kos (2018), Financial risk information avoidance, Economic Research-Ekonomska Istraživanja, 31(1), pp. 521-536.
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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