University of Gdańsk

Subject card

Subject name and code	Accounting, PG_00206270		
Field of study	Informatics and Econometrics		
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 scientific research in the field of study
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	5.0
Learning profile	academic	Assessment form	exam
Conducting unit			
Name and surname of lecturer (lecturers)	Subject supervisor	dr Anna Kamińska-Stańczak	
	Teachers		

Lesson types						
Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	30.0	30.0	0.0	0.0	0.0	60
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	60	4.0	61.0	125

Subject objectives	**1. Subject matter, scope and principles of accounting** A. Understanding the regulatory environment and the process of developing accounting regulations, as well as identifying the appropriate legal provisions and regulations applicable to specific organizational units. B. Explaining the necessity and purpose of preparing financial statements by entities operating in various legal forms, particularly by commercial companies, and identifying the users of these statements along with justifying their information needs. C. Explaining the objectives and methods of applying fundamental accounting principles and defining the concepts referred to by these principles. D. Determining the effects of applying or not applying fundamental accounting principles, as well as the consequences of failing to meet the going concern assumption. **2. Balance sheet, income statement according to the Accounting Act** A. Classifying and valuing assets and liabilities to their respective balance sheet positions. B. Preparing an opening balance sheet, including a simplified opening balance sheet for small and micro entities, based on sample inventory data in connection with the commencement of bookkeeping. C. Preparing a balance sheet, including a simplified balance sheet for small and micro entities. D. Classifying revenues and expenses (applying the accrual principle) to the appropriate segments of the profit and loss account. E. Determining the net financial result and the results of individual segments of the profit and loss account. F. Preparing a profit and loss account, including a simplified profit and loss account for small and micro entities. **3. Economic events (including economic operations), the principles of their documentation and recording** A. Classifying economic events from the perspective of their impact on changes in the balance sheet and the profit and loss account. B. Interpreting the effects of economic events in the context of changes in balance sheet positions and results. C. Distinguishing accounting documents from other types of documentation. **4. Financial result vs. tax result and management result** A. Identifying the differences between financial and tax results.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[IiEL3_W06] Knows and understands, to an advanced degree, the processes and methods of creating, developing, and providing appropriate conditions for using informatics or statistics tools, particularly those that improve human and organizational functioning	The student: • defines the subject, scope, and principles of financial accounting; • defines and classifies assets and liabilities in accordance with their presentation in the balance sheet; • defines and classifies revenues and expenses within the appropriate segments of the income statement; • explains the principles of documenting and recording business transactions; • identifies the impact of business transactions on balance sheet and income statement items; • recognizes methods of determining the financial result, tax result and managament result • describes the principles of preparing the balance sheet and the income statement; • explains the differences between accounting profit (financial result) and taxable income or management result	[SW4] test/exam - oral or written
	[IiEL3_U04] Can build and interpret models of economic and social phenomena and processes for decision-making processes	The student applies appropriate financial accounting methods and tools to accurately present balance sheet and income statement items in financial reporting.	[SU4] test/exam - oral or written
	[IiEL3_U02] Can select or construct econometrics, informatics or statistics tools and apply them to describe and solve economic and social problems	The student: • identifies and presents assets and liabilities in the balance sheet; • identifies and presents revenues and expenses in the income statement; • evaluates the effects of business transactions in the context of changes in balance sheet and income statement items; • calculates and determines the financial result (net income); • prepares the balance sheet and the income statement.	[SU4] test/exam - oral or written

Subject contents	**1. Subject matter, scope and principles of accounting** 1.1. Sources of legal regulations shaping balance sheet law in Poland and around the world 1.2. Accounting as an element of an entity's information system. 1.3. Basic concepts and definitions as well as functions, tasks and components of accounting. 1.4. The essence and importance of the conceptual assumptions and qualitative characteristics of the financial statements: a) the conceptual assumptions of accrual and continuity of operations, b) the main qualitative features of the financial statements, c) overarching accounting principles, d) general valuation methods for balance sheet components. 1.5. Elements of financial statements according to Polish and international accounting law. **2. Balance sheet, income statement according to the Accounting Act** 2.1. Balance sheet 2.1.1. The balance sheet equation - its meaning and use in accounting. 2.1.2. Criteria for the classification of assets and liabilities. 2.1.3. Principles of valuation of individual balance sheet components at initial recognition and at the balance sheet date. 2.1.4. The structure of balance sheet assets of units (enterprises) engaged in production and commercial activities. 2.1.5. Structure of the liabilities of the balance sheet of units (enterprises) engaged in production and commercial activities. 2.1.6. Rules for the preparation of the balance sheet, including a simplified balance sheet for small and micro entities. 2.2. Profit and loss account 2.2.1. Criteria for the recognition of income and expenses in the profit and loss account. 2.2.2. Structure of the profit and loss account. 2.2.3. Principles for the preparation of the profit and loss account, including the simplified profit and loss account for small and micro entities. **3. Economic events (including economic operations), the principles of their documentation and recording**

	3.1. Types of economic events and their impact on the balance sheet and the profit and loss account. 3.2. Documentation of economic events; content of evidence. 3.3. Control and qualification of evidence for inclusion in the accounts. **4. Financial result vs. tax result and management result**
Prerequisites and co-requisites	

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. Chałupczak J., Zasady rachunkowości. Zbiór zadań z rozwiązaniami, ODDK, Gdańsk [latest edition]. 3. Gierusz B., Podręcznik samodzielnej nauki księgowania, ODDK, Gdańsk [latest edition]. 4. Małkowska D., Rachunkowość od podstaw. Zbiór zadań z komentarzem z rozwiązaniami, ODDK, Gdańsk [latest edition]. 5. Ustawa z dnia 29 września 1994 r. o rachunkowości (Dz.U. z 1994 nr 121 poz. 591 z późn. zm.).
	Supplementary literature	1. Gierusz J., Plan kont z komentarzem, ODDK, Gdańsk [najnowsze wydanie]. 2. Kaczmarczyk A., Kowalak R., Piotrowska K., Sprawozdawczość i analiza finansowa w przedsiębiorstwach mikro w świetle ustawy o rachunkowości, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław [najnowsze wydanie]. 3. Seredyński R., Szaruga K., Komentarz do ustawy o rachunkowości, ODDK, Gdańsk [najnowsze wydanie]. 4. Szaruga K., Seredyński R., Plan kont z komentarzem według ustawy o rachunkowości i MSSF, ODDK, Gdańsk [najnowsze wydanie].
	eResources addresses	

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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