



## Subject card

Subject name and code	Computer accounting, PG_00049636						
Field of study	Economic Analytics						
Date of commencement of studies	October 2021	Academic year of realisation of subject			2023/2024		
Education level	first-cycle studies	Subject group			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	3	Language of instruction			Polish		
Semester of study	5	ECTS credits			4.0		
Learning profile	general academic profile	Assessment form			assessment		
Conducting unit	Department of Entrepreneurship and Business Law -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Wojciech Wyrzykowski					
	Teachers	dr hab. Wojciech Wyrzykowski					
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	0.0	16.0	0.0	0.0	16
	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	16		10.0		74.0	100
Subject objectives	To familiarize students with the principles of keeping records of accounts using a computer						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[K6_W09] Knows the ways and tools of acquiring and collecting data, including IT data, used in the analysis and explanation of socio-economic phenomena and processes.	Obtains knowledge of the accounting principles using FK programm			[SW1] Assessment of factual knowledge		
	[K6_U08] Has the ability to use mathematical and IT tools to analyse economic phenomena and make decisions by economic entities.	The student is able to describe and analyze the processes in the company records			[SU2] Assessment of ability to analyse information		
Subject contents	Records of economic events Components Accounting The structure of assets and liabilities Establishing a company in the computer system Attaching the Chart of Accounts Opening balance Posting of business transactions in the system FK Fixed assets and depreciation Statements in the system FK The balance sheet and income statement The tax records of income and expenses						
Prerequisites and co-requisites	No requirements						

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		60.0%	50.0%
		60.0%	50.0%
Recommended reading	Basic literature	Fundamentals of accounting system FK - Sage Poland	
	Supplementary literature	M. Andrzejewski, Podstawy rachunkowości - zbiór zadań, Wydawnictwo Naukowe PWN. Olchowicz, Podstawy rachunkowości, zbiór zadań z rozwiązaniami wyd. Difin	
	eResources addresses	Podstawowe <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=16675">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=16675</a> - <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=16675">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=16675</a> Adresy na platformie eNauczenie: Księgowość komputerowa zima 2023 - Moodle ID: 31520 <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=31520">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=31520</a>	
Example issues/ example questions/ tasks being completed	1. Creating a new account, synthetic and analytical 2. Accounting for purchase transactions 3. Accounting for sales operations 4. Accounting for the acquisition of fixed assets and depreciation 5. Settlement of VAT 6. Preparation of the balance sheet and income statement		
Work placement	Not applicable		