



Subject card

Subject name and code	Essentials of accounting, PG_00045300						
Field of study	Data Engineering						
Date of commencement of studies	October 2021	Academic year of realisation of subject				2022/2023	
Education level	first-cycle 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	2	Language of instruction				English	
Semester of study	3	ECTS credits				3.0	
Learning profile	general academic profile	Assessment form				assessment	
Conducting unit	Department of Management -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Jarosław Ziętarski				
	Teachers		dr Jarosław Ziętarski				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	0.0	0.0	0.0	45
	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	45		6.0		24.0	75
Subject objectives	Students gain knowledge on the different categories of financial statements. They acquire knowledge on the nature of assets, equity and liabilities of a company. They study and discuss basic business transactions. Acquisition of skills to understand financial statements						
Learning outcomes	Course outcome		Subject outcome			Method of verification	
	[K6_U11] is able to use mathematical and IT tools in economics.		The student has the ability to describe: assets, liabilities, equity, revenues and costs, to understand the basic accounting equation, and to discuss the assumptions and construction of the balance sheet and profit and loss account.			[SU4] Assessment of ability to use methods and tools	
	[K6_K05] understands the need for self-improvement through systematic acquisition of knowledge and skills.		understands the need for self-improvement by updating knowledge about applicable tax law			[SK4] Assessment of communication skills, including language correctness	
	[K6_W11] has knowledge of the role of man in social structures and the impact of their decisions on economic situation of business entities		The student knows and applies the basic concepts in accounting, ie commensurability, memorial and caution. He understands the generally accepted accounting principles and knows how to apply them in practice. He is able to discuss the concept of a "real and reliable picture" in relation to the financial statements			[SW2] Assessment of knowledge contained in presentation	

Subject contents	Introduction to Accounting, Recording Financial Transactions, Financial statements from the accounting equation, Asset, Liability, Equity, Debit and credit, Constructing Financial Statements, Trial Balance, Balancesheet, Income statement, Amortization, Depreciation, Lifo, Fifo, Simple average, weighted average, Daybook, NRV, VAT		
Prerequisites and co-requisites	No requirements		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	required to complete the course	0.0%	0.0%
	Written Assessment 2	60.0%	50.0%
	Written Assessment 1	60.0%	50.0%
Recommended reading	Basic literature	Marshall, McManus & Viele, "Accounting. What the Numbers Mean", McGraw-Hill, 7th Edition.  Financial and Managerial Accounting, Weygandt, Kimmel, Kieso, John Wiley & Sons, Inc.	
	Supplementary literature	Robins & Wood, "Book-keeping and Accounting", Prentice Hall, 5th Edition. Eisen, "Accounting", Barron's, 5th Edition.	
	eResources addresses	Adresy na platformie eNauczenie: Essentials of Accounting 2023 - Moodle ID: 25679 <a href="https://enauczenie.pg.edu.pl/moodle/course/view.php?id=25679">https://enauczenie.pg.edu.pl/moodle/course/view.php?id=25679</a>	
Example issues/ example questions/ tasks being completed	Prepare an Income Statement, Prepare the Trial Balance, Prepare a Balance Sheet, Report performance and position for the year, valuing unsold inventory using :FIFO, LIFO, Simple average cost, Weighted average cost, Show the depreciation expenses and how the machinery will be reported on the balancesheet, Calculate gross profit and net profit for the year ended		
Work placement	Not applicable		

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