



## Subject card

Subject name and code	Financial Accounting, PG_00044765						
Field of study	Engineering Management						
Date of commencement of studies	October 2020		Academic year of realisation of subject		2021/2022		
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	Part-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		4.0		
Learning profile	general academic profile		Assessment form		assessment		
Conducting unit	Department of Economic Analysis and Finance -> 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	8.0	16.0	0.0	0.0	0.0	24
	E-learning hours included: 0.0						
	Address on the e-learning platform: <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=22339">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=22339</a> Adresy na platformie eNauczanie:						
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	24		8.0		68.0	100
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_U02] analyses economic problems, including financial ones in various areas of the organisation's functioning, also when formulating and solving engineering tasks		Acquires the ability to assess the effects of operations and economic events on the company's financial situation		[SU3] Assessment of ability to use knowledge gained from the subject		
	[K6_W06] has a basic knowledge of methods and tools for conducting research and analyses related to particular areas of the enterprise's operations and its environment		Acquires the ability to post economic operations and determines their impact on individual components of financial statements		[SW3] Assessment of knowledge contained in written work and projects		
Subject contents	LECTURE Object, tasks, functions and bases legal of accounting; The essence of active assets and liabilities; Nominal account and accounting principle. The superior principles of accounting; The principle of the balance evaluation; The essence of costs and the income in financial accounting; Functioning outcome accounts; Principles of drafting the profit and loss account; The evidence of accounting for the financial result; information function of the financial statement; Consolidated financial statement; Financial accounting and taxes accounting. TUTORIALS Identify of components of assets and capitals; Booking economic operations; Prepar of balance; The record of the amortization; Booking on outcome accounts; Prepar of profits and losses The difference in accounting for a merchandising, servicing and manufacturing companies. Costs in the comparator and function.						
Prerequisites and co-requisites	No requirements						
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Midterm colloquium		60.0%		70.0%		
	Written exam		60.0%		30.0%		

Recommended reading	Basic literature	<p>Gierusz Barbara: Manual of self-learning accounting, Oddk, Gdańsk, 2016;</p> <p>Małkowska Danuta: Accounting from scratch, Oddk, Gdańsk, 2016.</p> <p>Financial accounting, pod red. W Gosa, W-wa 2019 wyd SKw P</p> <p>Financial and tax accounting ,W-wa 2021, red nauk. T Cebrowska, Wydawnictwo Naukowe PWN</p>
	Supplementary literature	<p>Micherda Bronisław (red.): Fundamentals of accounting, Wydawnictwo Naukowe PWN, Warszawa, 2005;</p> <p>Czubakowska Ksenia, Winarska Kazimiera: Accounting without an account, Oddk, Gdańsk, 2000.</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed	<p><b>Task 1. Recording transactions to T-accounts (RT). Max 23 points.</b></p> <p>A company called REX has following assets and liabilities as at Jan 1, 200X:</p> <ul style="list-style-type: none"> <li>- fixed assets 50,000</li> <li>- materials inventory 20,000</li> <li>- cash (in bank and petty together) 30,000</li> <li>- common stock (600 shares at 100 per share) 60,000</li> <li>- long-term bank loan (from <i>RBS</i>) 10,000</li> <li>- short-term liabilities (<i>Lyreco</i> 10,000; <i>Axel Computers</i> 20,000) 30,000</li> </ul> <p>The following transactions took place in January:</p> <ol style="list-style-type: none"> <li>1. Cash purchase of a new server from <i>Axel Computers</i>. 4,000</li> <li>2. Repayment of a capital portion of the long-term bank loan (<i>RBS</i>). 2,000</li> <li>3. Credit purchase of tradeable goods from <i>Lyreco</i>. 8,000</li> <li>4. Bank transfer of a part of liabilities to <i>Axel Computers</i>. 10,000</li> <li>5. Buyback of ten common shares from a shareholder. ?</li> </ol> <p><b>Required (only T-accounts):</b></p> <p>(A) Open necessary accounts with opening balances. (B) Record the above 5 transactions into General Ledger and necessary Sub-ledger T-accounts. (C) Reconcile closing balances of subledger accounts with the nominal account. (D) Close all T-accounts with closing balances. (E) Compute and write down the accounting equation at the end of the period.</p>	
Work placement	Not applicable	