



## Subject card

Subject name and code	Introduction to Accounting, PG_00038001						
Field of study	Management						
Date of commencement of studies	February 2022		Academic year of realisation of subject		2021/2022		
Education level	second-cycle studies		Subject group		Obligatory subject group 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	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 Piotr Kasprzak				
	Teachers		dr Piotr Kasprzak				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	16.0	0.0	0.0	0.0	16
	E-learning hours included: 0.0						
	Address on the e-learning platform: <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=12662">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=12662</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	16		4.0		30.0	50
Subject objectives	The student acquires knowledge of the basic categories of financial statements. They get to know assets, capital, income and costs definitions. They learn accounting for economic operations purposes. They acquire the ability to understand financial statements.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K7_U09] uses financial data to make short-term and strategic decisions, assess liquidity and financial condition		The student is able to record the economic operations using the knowledge of assets, capital, revenues and costs, and prepares financial statements		[SU1] Assessment of task fulfilment		
	[K7_W08] has an in-depth knowledge of selected methods and techniques supporting economic decision-making processes		The student acquires knowledge of individual categories of financial statements. Learns about the company's assets and capital. Learns the basic economic operations		[SW1] Assessment of factual knowledge		
Subject contents	<p>Task 1. Registering business operations on accounts. (Max 23 points).</p> <p>The company "REX" has the following items on the asset and liability as of January 1, 200X:</p> <ul style="list-style-type: none"><li>- Fixed assets 50,000</li><li>- Stock of 20,000 materials</li><li>- Cash (total at bank and cash desk) 30,000</li><li>- Share capital (600 shares, 100 per share) 60,000</li><li>- Long-term bank loan (with RBS) 10,000</li><li>- Short-term liabilities (Lyreco 10,000; Axel Computers 20,000) 30,000</li></ul> <p>The following transactions took place in January:</p> <ol style="list-style-type: none"><li>1. A new server from Axel Computers was purchased for cash. 4,000</li><li>2. Repayment of part of the long-term bank loan (RBS). 2,000</li><li>3. Purchase with deferred payment of goods from Lyreco. 8,000</li><li>4. Transfer of a part of liabilities towards Axel Computers. 10,000</li><li>5. Buyout of shares from shareholders.</li></ol> <p>Requirements (only posting to accounts):</p> <p>(A) Open accounts with balances from the opening balance. (B) Record the above 5 transactions in the General Ledger and the necessary sub-ledger sub-accounts. (C) Reconcile the closing balances of the auxiliary ledger accounts. (D) Close all accounts with the closing balance. (E) Calculate and write down the equation at the end of this period.</p>						
Prerequisites and co-requisites	N/A						

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Test	60.0%	60.0%
	Class activities	60.0%	40.0%
Recommended reading	Basic literature	Gierusz Barbara: Podręcznik samodzielnej nauki księgowania, Oddk, Gdańsk, 2016;  Małkowska Danuta: Rachunkowość od podstaw, Oddk, Gdańsk, 2016.	
	Supplementary literature	Aleszczyk Józef: Rachunkowość finansowa od podstaw, ZYSK i S-KA, Poznań, 2016  Micherda Bronisław (red.): Podstawy rachunkowości, Wydawnictwo Naukowe PWN, Warszawa, 2005;	
	eResources addresses		
	Example issues/ example questions/ tasks being completed	Task 1. Registering business operations on accounts. (Max 23 points). The company "REX" has the following items on the asset and liability side as of January 1, 200X: - Fixed assets 50,000 - Stock of 20,000 materials - Cash (total at bank and cash desk) 30,000 - Share capital (600 shares, 100 per share) 60,000 - Long-term bank loan (with RBS) 10,000 - Short-term liabilities (Lyreco 10,000; Axel Computers 20,000) 30,000 The following transactions took place in January: 1. A new server from Axel Computers was purchased for cash. 4,000 2. Repayment of part of the long-term bank loan (RBS). 2,000 3. Purchase with deferred payment of goods from Lyreco. 8,000 4. Transfer of a part of liabilities towards Axel Computers. 10,000 5. Buyout of shares from shareholders. Requirements (only posting to accounts): (A) Open accounts with balances from the opening balance. (B) Record the above 5 transactions in the General Ledger and the necessary sub-ledger sub-accounts. (C) Reconcile the closing balances of the auxiliary ledger accounts. (D) Close all accounts with the closing balance. (E) Calculate and write down the equation at the end of this period.	
Work placement	Not applicable		