



## Subject card

Subject name and code	FINANCIAL ACCOUNTING, PG_00058495						
Field of study	Economic Analytics						
Date of commencement of studies	October 2022		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	1		Language of instruction		Polish		
Semester of study	2		ECTS credits		4.0		
Learning profile	general academic profile		Assessment form		exam		
Conducting unit	Department of Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr inż. Piotr Figura				
	Teachers		dr inż. Piotr Figura				
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		10.0		45.0	100
Subject objectives	Explains the terms used in the financial statements and interprets them correctly						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_W01] Understands and is familiar with economic issues and selects methods to explain them, taking into account their mutual interactions, using advanced general and specialized knowledge related to the field of study in economic analysis.		defines all categories of financial statements correctly		[SW1] Assessment of factual knowledge		
	[K6_U01] Analyzes and evaluates economic and social processes in the context of their potential improvement, conducting a critical assessment and synthesis of the information used		analyzes and evaluates correctness of records on accounts and quality of drafting the financial statements		[SU2] Assessment of ability to analyse information [SU3] Assessment of ability to use knowledge gained from the subject [SU4] Assessment of ability to use methods and tools		

Subject contents	<p>LECTURE</p> <p>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. Financial accounting and taxes accounting.</p> <p>TUTORIALS</p> <p>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.</p>		
Prerequisites and co-requisites	No requirements		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Midterm colloquium	60.0%	50.0%
	Written exam	60.0%	50.0%
Recommended reading	Basic literature	Gierusz, B. (2022). Podręcznik samodzielnej nauki księgowania. Gdańsk: Oddk. Maciejowska, D. (2016). Podstawy rachunkowości finansowej. Pojęcia i zadania. Warszawa: WWZ. Małkowska, D. (2021). Rachunkowość od podstaw. Gdańsk: Oddk. Walińska, E. (red.). (2014). Rachunkowość finansowa. Warszawa: Oficyna a Wolters Kluwer business.	
	Supplementary literature	Czubakowska, K., Winarska, K. (2000). Rachunkowość bez konta. Gdańsk: Oddk. Gabrusewicz, W. (2018). Rachunkowość finansowa dla zaawansowanych. Warszawa: SKwP. Micherda, B. (red.). (2022). Podstawy rachunkowości. Aspekty teoretyczne i praktyczne. Warszawa: Wydawnictwo Naukowe PWN. Pfaff, J. (red.). (2017). Rachunkowość finansowa z uwzględnieniem MSSF. Warszawa: PWN.	
	eResources addresses	Adresy na platformie eNauczanie: Rachunkowość finansowa (zima 2023) - Moodle ID: 28231 <a href="https://enauzanie.pg.edu.pl/moodle/course/view.php?id=28231">https://enauzanie.pg.edu.pl/moodle/course/view.php?id=28231</a>	
Example issues/ example questions/ tasks being completed	<p>Task 1. Recording transactions to T-accounts (RT).</p> <p>A company called REX has following assets and liabilities as at Jan 1, 20XX:</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>Required (only T-accounts):</p> <ol style="list-style-type: none"><li>(A) Open necessary accounts with opening balances.</li><li>(B) Record the above 5 transactions into General Ledger and necessary Sub-ledger T-accounts.</li><li>(C) Reconcile closing balances of subledger accounts with the nominal account.</li><li>(D) Close all T-accounts with closing balances.</li><li>(E) Compute and write down the accounting equation at the end of the period.</li></ol>		
Work placement	Not applicable		

Document generated electronically. Does not require a seal or signature.