



## Subject card

Subject name and code	INTRODUCTION TO ACCOUNTING, PG_00053787						
Field of study	Management						
Date of commencement of studies	October 2022		Academic year of realisation of subject		2022/2023		
Education level	second-cycle studies		Subject group		Obligatory subject group 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	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 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	30.0	0.0	0.0	0.0	30
	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	30		4.0		16.0	50
Subject objectives	Acquiring knowledge about the structure and accounting principles in the company						
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 describe and analyze the processes in the company records		[SU2] Assessment of ability to analyse information		
	[K7_W08] has an in-depth knowledge of selected methods and techniques supporting economic decision-making processes		Obtains knowledge of the accounting principles		[SW1] Assessment of factual knowledge		
Subject contents	The essence and functions of accounting, economic operations, assets and liabilities, rules of building an accounting account, balance and result accounts, division of accounting accounts, fixed and current assets, equity and external capital, company chart of accounts, fixed assets and depreciation, financial statements						
Prerequisites and co-requisites	lack						
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	presence		90.0%		10.0%		
	exam		60.0%		90.0%		
Recommended reading	Basic literature		B. Gierusz Podręcznik samodzielnej nauki księgowania, ODDK 2021				
			D. Małkowska Rachunkowość od podstaw, ODDK 2022				
	Supplementary literature		lack				
	eResources addresses		Podstawowe <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=25682">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=25682</a> - ecourse Adresy na platformie eNauczanie:				

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable