



Subject card

Subject name and code	Introduction to Accounting, PG_00038001						
Field of study	Management						
Date of commencement of studies	February 2023	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	Part-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish 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						
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	Explains the terms used in financial statements and correctly interprets them						
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		analyzes and evaluates the correctness of entries in accounts and the quality of preparing financial statements		[SU2] Assessment of ability to analyse information		
	[K7_W08] has an in-depth knowledge of selected methods and techniques supporting economic decision-making processes		correctly defines all categories of financial statements		[SW1] Assessment of factual knowledge		
Subject contents	Identifying assets and capitals.Accounting of economic operations.Balance sheet preparation.Depreciation records.Posting on profit and loss accounts.Profit and loss account preparation.Differences in accounting for trade, service and production activities.Costs in a comparative and calculation system						
Prerequisites and co-requisites	None.						
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Test		60.0%		90.0%		
	Activities		60.0%		10.0%		
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: 22/23 Wpr. do rach. NSTAC nie-ONLINE - Moodle ID: 29674 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=29674
Example issues/ example questions/ tasks being completed	<p>Task 1. Recording economic operations on T-accounts. The company "REX" has on the assets and liabilities side as of January 1, 20XX the following items:- Fixed assets 50,000- Stock of materials 20,000- Cash (bank and cash together) 30,000- Share capital (600 shares of 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</p> <p>The following transactions took place in January:</p> <ol style="list-style-type: none"> 1. A new server was purchased from Axel Computers 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 part of liabilities towards Axel Computers. 10,000 5. Buyout of shares from shareholders. ? <p>Requirements (only posting on T-accounts):</p> <ol style="list-style-type: none"> (A) Open accounts with opening balances. (B) Record the above 5 transactions in the General Ledger and the necessary sub-ledger sub-accounts. (C) Reconcile the closing balances of subledger accounts. (D) Close all accounts with a closing balance. (E) Calculate and record the accounting equation at the end of this period. 	
Work placement	Not applicable	