



Subject card

Subject name and code	INTRODUCTION TO ACCOUNTING, PG_00060940						
Field of study	Management						
Date of commencement of studies	October 2023	Academic year of realisation of subject			2023/2024		
Education level	second-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	1	ECTS credits			3.0		
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	3.0		42.0		75
Subject objectives	Correctly identifies economic operations by registering them on appropriate accounts						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K7_K01] recognizes the importance of knowledge related to the field of study in solving cognitive and practical problems		uses the knowledge of accounting by registering economic operations in the accounting system in accordance with the known regulations		[SK5] Assessment of ability to solve problems that arise in practice		
	[K7_W01] identifies in-depth the phenomena related to the studied field and the theories describing them as well as possible concepts and methods of management		correctly identifies economic operations by registering them on accounts and preparing 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							
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Test		60.0%		80.0%		
	Activity in class		60.0%		20.0%		
Recommended reading	Basic literature		Gierusz Barbara: Podręcznik samodzielnej nauki księgowania, Oddk, Gdańsk, 2008				
	Supplementary literature		Micherda Bronisław (red.): Podstawy rachunkowości, Wydawnictwo Naukowe PWN, Warszawa, 2005 Czubakowska Ksenia, Winarska Kazimiera: Rachunkowość bez konta, Oddk, Gdańsk, 2000				

	eResources addresses	<p>Podstawowe</p> <p>https://enauczanie.pg.edu.pl/moodle/course/view.php?id=31516 - https://enauczanie.pg.edu.pl/moodle/course/view.php?id=31516</p> <p>Adresy na platformie eNauczanie:</p> <p>Wprowadzenie do rachunkowości zima 2023 - Moodle ID: 31516 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=31516</p>
Example issues/ example questions/ tasks being completed	<p>Recording economic operations on T-accounts. Company "REX" has on the assets and liabilities side as of January 1, 200X the following items: - Fixed assets 50,000 - Inventory 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 - Current 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 to T 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 subledger accounts. (D) Close all accounts with a closing balance. (E) Calculate and record the accounting equation at the end of this period.</p>	
Work placement	Not applicable	