

## 关。GDAŃSK UNIVERSITY 多 OF TECHNOLOGY

## Subject card

| Subject name and code                          | COMPUTER ACCOUNTING, PG_00058611   |  |  |            |               |   |             |     |  |  |
|--|--|--|--|------------|---------------|---|-------------|-----|--|--|
| Field of study                                 | Economic Analytics   |  |  |            |               |   |             |     |  |  |
| Date of commencement of studies                | October 2023   |  | Academic year of<br>realisation of subject   |            |               | 2025/2026   |             |     |  |  |
| Education level                                | first-cycle studies  |  | Subject group  |            |               | Optional subject group<br>Subject group related to scientific<br>research in the field of study |             |     |  |  |
| Mode of study                                  | Part-time studies  |  | Mode of delivery   |            |               | at the university   |             |     |  |  |
| Year of study                                  | 3  |  | Language of instruction  |            |               | Polish  |             |     |  |  |
| Semester of study                              | 5  |  | ECTS credits   |            |               | 3.0   |             |     |  |  |
| Learning profile                               | general academic profile   |  | Assessment form  |            |               | assessment  |             |     |  |  |
| Conducting unit                                | Department of Econo  | mic Analysis a                             | s and Finance -> Faculty of Management and Economics   |            |               |   |             |     |  |  |
| Name and surname                               | Subject supervisor   |  | dr hab. Wojciech Wyrzykowski   |            |               |   |             |     |  |  |
| of lecturer (lecturers)                        | Teachers   |  |  |            |               |   |             |     |  |  |
| Lesson types and methods                       | Lesson type  | Lecture                                    | Tutorial   | Laboratory | Projec        | t   | Seminar     | SUM |  |  |
| of instruction                                 | Number of study hours  | 0.0  | 0.0  | 16.0       | 0.0           |   | 0.0         | 16  |  |  |
|  | E-learning hours included: 0.0   |  |  |            |               |   |             |     |  |  |
| Learning activity<br>and number of study hours | Learning activity  | Participation in<br>classes includ<br>plan |  |            | Self-study \$ |   | SUM         |     |  |  |
|  | Number of study hours  | 16   | 5.0  |            | 54.0          |   | 75          |     |  |  |
| Subject objectives                             | Describes the principles of keeping accounting records with the use of an IT system  |  |  |            |               |   |             |     |  |  |
| Learning outcomes                              | Course outcome Subject outcome Method of verification  |  |  |            |               |   | erification |     |  |  |
|  | [K6_U06] acquires new<br>knowledge by planning lifelong<br>learning strategies   |  | acquires new knowledge<br>necessary to conduct accounting<br>using a financial and accounting<br>program |            |               | [SU3] Assessment of ability to<br>use knowledge gained from the<br>subject                      |             |     |  |  |
|  | [K6_W03] identifies reliable<br>sources of information relevant to<br>the analyzed issues  |  | identifies reliable sources of<br>obtaining information for computer<br>accounting                       |            |               | [SW2] Assessment of knowledge contained in presentation   |             |     |  |  |
| Subject contents                               | Design of a computer program<br>Creating a group structure - sources of income - creating a new company<br>Program functions: documents, reports, registers, settlements, contractors<br>Building and using an accounting account in an IT system<br>Basic types of documents for accounting of economic operations<br>Entering synthetic and analytical accounts<br>Create chart of accounts in the system<br>Listings in the IT system<br>Balance sheet and profit and loss account in the IT system<br>Exercises<br>introducing new clients and settlements<br>postings in the group of fixed assets<br>accounting of purchasing and sales operations<br>settlements for remuneration<br>postings in the group of prime costs and operating costs<br>sale and cost of sale<br>accounting in the group of capitals and funds |  |  |            |               |   |             |     |  |  |
| Prerequisites<br>and co-requisites             | subject- financial acc   | ounting                                    |  |            |               |   |             |     |  |  |

| Assessment methods   | Subject passing criteria   | Passing threshold  | Percentage of the final grade |  |  |
|--|--|--|-------------------------------|--|--|
| and criteria   | subject completed with an<br>examination confirming the ability<br>to enter data in a computer<br>program  | 100.0%   | 100.0%                        |  |  |
| Recommended reading  | Basic literature   | Chomuszko, M. Księgowość komputerowa. Praca z programem<br>Symfonia FK. Wydawnictwo Mikom.   |                               |  |  |
|  | Supplementary literature   | Gierusz, B. Podręcznik samodzielnej nauki księgowania. Gdańsk:<br>ODDiK.<br>Blajer, M., Warska, T. Pełna księgowość w praktyce. Księgi handlowe.<br>Gdynia: Wydawnictwo Novae Res. |                               |  |  |
|  | eResources addresses   | Adresy na platformie eNauczanie:   |                               |  |  |
| Example issues/<br>example questions/<br>tasks being completed | Establishing a chart of accounts adjusting to individual needs<br>Accounting for financial operations<br>Use of program tools to collect relevant data<br>Use of statements in the program<br>Analysis of the entered data |  |                               |  |  |
| Work placement   | Not applicable   |  |                               |  |  |