



Subject card

Subject name and code	FINANCIAL ACCOUNTING, PG_00058551						
Field of study	Economic Analytics						
Date of commencement of studies	October 2023		Academic year of realisation of subject		2023/2024		
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	Part-time studies (on-line)		Mode of delivery		blended-learning		
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 -> Wydziały Politechniki Gdańskiej						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Jarosław Ziętarski				
	Teachers		dr Jarosław Ziętarski				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	8.0	16.0	0.0	0.0	0.0	24
	E-learning hours included: 18.0						
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	24		10.0		66.0	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_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		[SU4] Assessment of ability to use methods and tools [SU3] Assessment of ability to use knowledge gained from the subject [SU2] Assessment of ability to analyse information		
	[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		

Subject contents	Introduction - Subject, principles, functions of accounting		
	Balance sheet and its components: The essence of assets, depreciation, liabilities and equity.		
	Profit and Loss Account Ledger account and double entry rules.		
	Preparation of a balance sheet		
	Preparation of the income statement		
	Own presentations		
	Recording of leasing transactions		
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%
	Own presentation (required to pass the course)	0.0%	0.0%
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 2024 - Moodle ID: 36155 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=36155	
Example issues/ example questions/ tasks being completed	Prepare a balance sheet and profit and loss statement based on the information providedcalculate the depreciation amount and the present value of the fixed asset If a company started the day with PLN 14,200, paid out PLN 58,900 during the day, and at the end of the day has PLN 22,900, how much should it receive during the day? The KORDO company purchased equipment for PLN 36,000. Its useful life was estimated to be 6 years. What is the amount of annual depreciation calculated using the straight-line method?		
Work placement	Not applicable		

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