



## Subject card

Subject name and code	FINANCIAL ACCOUNTING, PG_00061449						
Field of study	Engineering Management						
Date of commencement of studies	October 2023	Academic year of realisation of subject			2024/2025		
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	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			5.0		
Learning profile	general academic profile	Assessment form			exam		
Conducting unit	Department of Economic Analysis and Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor	dr inż. Piotr Figura					
	Teachers	dr inż. Piotr Figura					
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		7.0		94.0	125
Subject objectives	Classifies correctly financial categories reflecting economic phenomena and processes in monetary form, using them to present the property and financial situation and the financial result of the enterprise						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_W01] identifies the determinants of the processes taking place in the analyzed systems and selects methods to solve them using the accumulated knowledge, taking into account the mutual relations between the analyzed phenomena		interprets the financial measures of economic processes and correctly assigns them to the appropriate categories, taking into account interrelations		[SW1] Assessment of factual knowledge		
	[K6_U01] analyzes and evaluates complex processes in the context of the possibility of their improvement, using various methods, including analytical and simulation		analyzes the financial situation of the company on the basis of accounting data and financial statements		[SU2] Assessment of ability to analyse information		
Subject contents	LECTURE Subject, tasks, functions and legal basis of accounting The essence of assets and liabilities Ledger account and accounting rules Overarching accounting principles Principles of balance sheet valuation The essence of costs and revenues in financial accounting Functioning of profit and loss accounts Principles of drawing up a profit and loss account Financial accounting and tax accounting TUTORIAL Identifying assets and capitals Accounting of economic operations Balance sheet preparation 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
	Written exam	60.0%	50.0%
	Test	60.0%	50.0%
Recommended reading	Basic literature	Gierusz Barbara: Podręcznik samodzielnej nauki księgowania, Oddk, Gdańsk, 2008 Maciejowska D., Podstawy rachunkowości finansowej. Pojęcia i zadania, WWZ, Warszawa, 2016 Małkowska D.: Rachunkowość od podstaw, oddk, Gdańsk, 2021 Sawicki K. (red.): Rachunkowość finansowa, PWE, Warszawa, 2004 Walińska E. (red.), Rachunkowość finansowa, Oficyna Wolters Kluwer business, Warszawa, 2014	
	Supplementary literature	Czubakowska Ksenia, Winarska Kazimiera: Rachunkowość bez konta, Oddk, Gdańsk, 2000 Gabrusewicz W, Rachunkowość finansowa dla zaawansowanych, SKwP, Warszawa, 2018 Messner Z. (red.), Rachunkowość finansowa z uwzględnieniem MSSF, PWN, Warszawa, 2020 Micherda Bronisław (red.): Podstawy rachunkowości, Wydawnictwo Naukowe PWN, Warszawa, 2005 Pfaff J. (red.), Rachunkowość finansowa z uwzględnieniem MSSF, PWN, Warszawa, 2017 Zasiewska K., Podstawy rachunkowości z elementami prawa podatkowego - ujęcie praktyczne, SKwP, Warszawa, 2021	
	eResources addresses	Adresy na platformie eNauczenie: Rachunkowość finansowa (zima 2024 on-line) - Moodle ID: 39636 <a href="https://enauczenie.pg.edu.pl/moodle/course/view.php?id=39636">https://enauczenie.pg.edu.pl/moodle/course/view.php?id=39636</a>	
Example issues/ example questions/ tasks being completed	<p>Task 1. Recording economic operations on T-accounts. (Max 23 points). Company "REX" has on the assets and liabilities side as of January 1, 200X the following items:</p> <ul style="list-style-type: none"> <li>- Fixed assets 50,000</li> <li>- Stock of materials 20.000</li> <li>- Cash (bank and cash together) 30,000</li> <li>- Share capital (600 shares of 100 per share) 60,000</li> <li>- Long-term bank loan (with RBS) 10,000</li> <li>- Short-term liabilities (Lyreco 10,000; Axel Computers 20,000) 30,000</li> </ul> <p>The following transactions took place in January:</p> <ol style="list-style-type: none"> <li>1. A new server was purchased from Axel Computers for cash. 4,000</li> <li>2. Repayment of part of the long-term bank loan (RBS). 2,000</li> <li>3. Purchase with deferred payment of goods from Lyreco. 8,000</li> <li>4. Transfer of part of liabilities towards Axel Computers. 10,000</li> <li>5. Buyout of shares from shareholders?</li> </ol> <p>Requirements (only posting on T-accounts): (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.</p>		
Work placement	Not applicable		

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