



## Subject card

Subject name and code	Financial Accounting, PG_00044765						
Field of study	Engineering Management						
Date of commencement of studies	October 2022		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		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish Polish		
Semester of study	4		ECTS credits		4.0		
Learning profile	general academic profile		Assessment form		exam		
Conducting unit	Department of Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Justyna Kujawska				
	Teachers		dr Justyna Kujawska				
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: 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	24		8.0		68.0	100
Subject objectives	To explain the terms used in financial statements and correctly interprets them.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_U02] analyses economic problems, including financial ones in various areas of the organisation's functioning, also when formulating and solving engineering tasks		analyzes and evaluates the correctness of entries in accounts and the quality of preparing financial statements		[SU2] Assessment of ability to analyse information		
	[K6_W06] has a basic knowledge of methods and tools for conducting research and analyses related to particular areas of the enterprise's operations and its environment		correctly defines all categories of financial statements		[SW1] Assessment of factual knowledge		
Subject contents	Identifying assets and capitals. The impact of economic operations on the balance sheet and financial profit. 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%		40.0%		
	kolokvium		60.0%		60.0%		

Recommended reading	Basic literature	Gierusz, B. (2023). Podręcznik samodzielnej nauki księgowania. Gdańsk: Oddk. Maciejowska, D. (2016). Podstawy rachunkowości finansowej. Pojęcia i zadania. Warszawa: WWZ. Małkowska, D. (2023). 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_N 23/24L - Moodle ID: 36953 <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=36953">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=36953</a>
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 The following transactions took place in January: 1. A new server was purchased from Axel Computers for cash. 4,0002. Repayment of part of the long-term bank loan (RBS). 2,0003. Purchase with deferred payment of goods from Lyreco. 8,0004. Transfer of part of liabilities towards Axel Computers. 10,0005. Buyout of shares from shareholders. ?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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