



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 (on-line)	Mode of delivery			blended-learning		
Year of study	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			4.0		
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 Jarosław Ziętański					
	Teachers	dr Jarosław Ziętański					
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	8.0		68.0	100	
Subject objectives	Explains the concepts used in financial statements and interprets them correctly						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[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	defines all categories of financial statements correctly			[SW1] Assessment of factual knowledge		
	[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 assesses the correctness of entries in accounts and the quality of preparation of financial statements			[SU2] Assessment of ability to analyse information [SU3] Assessment of ability to use knowledge gained from the subject [SU4] Assessment of ability to use methods and tools		
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 an asset balance Preparation of the profit and loss account Recording of leasing transactions						
Prerequisites and co-requisites	None						
Assessment methods and criteria	Subject passing criteria	Passing threshold			Percentage of the final grade		
	Written colloquium (seminar)	60.0%			50.0%		
	Written test (lecture)	60.0%			50.0%		
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 NSTAC - Moodle ID: 37473 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=37473
Example issues/ example questions/ tasks being completed	Prepare a balance sheet and profit and loss statement. Based on the information provided, calculate the amount of depreciation and the current value of the fixed asset If a company started the day with PLN 14,200, during the day it paid out PLN 58,900, and at the end of the day it 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	