



Subject card

Subject name and code	COMPUTER ACCOUNTING, PG_00058540						
Field of study	Economic Analytics						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2026/2027		
Education level	first-cycle studies	Subject group			Optional subject group Subject group related to scientific research in the field of study		
Mode of study	Full-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 Economic Analysis and Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Wojciech Wyrzykowski				
	Teachers						
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	0.0	30.0	0.0	0.0	30
	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	30		5.0		40.0	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		
	[K6_W03] identifies reliable sources of information relevant to the analyzed issues		identifies reliable sources of obtaining information for computer accounting		[SW2] Assessment of knowledge contained in presentation		
	[K6_U06] acquires new knowledge by planning lifelong learning strategies		acquires new knowledge necessary to conduct accounting using a financial and accounting program		[SU3] Assessment of ability to use knowledge gained from the subject		
Subject contents	<p>Design of a computer program Creating a group structure - sources of income - creating a new company Program functions: documents, reports, registers, settlements, contractors Building and using an accounting account in an IT system Basic types of documents for accounting of economic operations Entering synthetic and analytical accounts Create chart of accounts in the system Listings in the IT system Balance sheet and profit and loss account in the IT system</p> <p>Exercises</p> <p>introducing new clients and settlements postings in the group of fixed assets accounting in the cash group accounting of purchasing and sales operations settlements for remuneration postings in an inventory group posting in the group of prime costs and operating costs sale and cost of sale accounting in the group of capitals and funds</p>						
Prerequisites and co-requisites	preparation in the field of financial accounting						

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