



Subject card

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|---|--|---|-------------------------------------|------------|--|---------|-----|
| Subject name and code | COMPUTER ACCOUNTING, PG_00058611 | | | | | | |
| 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 | Part-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 | 16.0 | 0.0 | 0.0 | 16 |
| | 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 | 16 | 5.0 | | 54.0 | 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 | subject- financial accounting | | | | | | |

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| 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. Wydawnictwo Mikom. | |
| | Supplementary literature | Gierusz, B. Podręcznik samodzielnej nauki księgowania. 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 | | |