

关。GDAŃSK UNIVERSITY 多 OF TECHNOLOGY

Subject card

Subject name and code	FINANCIAL ACCOUNTING, PG_00058551									
Field of study	Economic Analytics									
Date of commencement of studies	October 2024		Academic year of realisation of subject			2024/	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			blende	blended-learning			
Year of study	1		Language of instruction			Polish	Polish			
Semester of study	2		ECTS credits			4.0	4.0			
Learning profile	general academic profile		Assessment form			exam	exam			
Conducting unit	Department of Economic Analysis and Finance -> Faculty of Management and Economics									
Name and surname of lecturer (lecturers)	Subject supervisor Teachers	Jpervisor		dr Jarosław Ziętarski						
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Projec	t	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 i classes incluc plan		Participation in consultation hours		Self-study S		SUM		
	Number of study hours	24		10.0		66.0		100		
Subject objectives	Explains the terms used in the financial statements and interprets them correctly									
Learning outcomes	Course outcome		Subject outcome			Method of verification				
	[K6_W01] identifies economic problems and selects methods of solving them using the accumulated knowledge, taking into account the mutual relations between the analyzed phenomena					[SW1] Assessment of factual knowledge				
	[K6_U01] explains how to analyze and evaluate economic and social processes in the context of the possibility of their improvement		analyzes and evaluates correctness of records on accounts and quality of drafting the 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				

Balance sheet and its components: The essence of assets, depreciation, liabilities and equily. Profit and Loss Account Ledger account and double entry rules. Preparation of a balance sheet Preparation of the income statement Own presentations Recording of leasing transactions Prerequisites Assessment methods and criteria Own presentation (requirements Assessment methods and criteria Basis the course) Witten exam 00.0% Basic literature Giaruzz, B. (2022). Podrezznik asmotzioling insolved finansowe). Pojecia I zadrah. Water business. Supplementary literature Catabackwake, D. (2016). Redunktwook finansowa. Warszawa: Wydawnicko Aspectry Niterature Niterature Catabackwake, D. (2017). Furturitwook finansowa a da zaawansowanych. Warszawa: Wydawnicko Aspectry Niterature Niterature Catabackwake, M. (2017). Redunktwook finansowa a da zaawansowanych. Warszawa: Wydawnicko Aspectry Niterature Niterature Niterature	Subject contents	Introduction - Subject, principles, functions of accounting Balance sheet and its components: The essence of assets, depreciation, liabilities and equity.						
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