



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			2024/2025		
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			blended-learning		
Year of study	1	Language of instruction			Polish		
Semester of study	2	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 ZiętarSKI					
	Teachers						
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		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	defines all categories of financial statements correctly			[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		

Subject contents	<p>Introduction - Subject, principles, functions of accounting</p> <p>Balance sheet and its components: The essence of assets, depreciation, liabilities and equity.</p> <p>Profit and Loss Account Ledger account and double entry rules.</p> <p>Preparation of a balance sheet</p> <p>Preparation of the income statement</p> <p>Own presentations</p> <p>Recording of leasing transactions</p>														
Prerequisites and co-requisites	No requirements														
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="451 707 794 734">Subject passing criteria</th> <th data-bbox="794 707 1137 734">Passing threshold</th> <th data-bbox="1137 707 1487 734">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="451 734 794 792">Own presentation (required to pass the course)</td> <td data-bbox="794 734 1137 792">0.0%</td> <td data-bbox="1137 734 1487 792">0.0%</td> </tr> <tr> <td data-bbox="451 792 794 822">Written exam</td> <td data-bbox="794 792 1137 822">60.0%</td> <td data-bbox="1137 792 1487 822">50.0%</td> </tr> <tr> <td data-bbox="451 822 794 864">Midterm colloquium</td> <td data-bbox="794 822 1137 864">60.0%</td> <td data-bbox="1137 822 1487 864">50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Own presentation (required to pass the course)	0.0%	0.0%	Written exam	60.0%	50.0%	Midterm colloquium	60.0%	50.0%
Subject passing criteria	Passing threshold	Percentage of the final grade													
Own presentation (required to pass the course)	0.0%	0.0%													
Written exam	60.0%	50.0%													
Midterm colloquium	60.0%	50.0%													
Recommended reading	<table border="1"> <tbody> <tr> <td data-bbox="451 875 794 1043">Basic literature</td> <td colspan="2" data-bbox="794 875 1487 1043"> 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. </td> </tr> <tr> <td data-bbox="451 1043 794 1245">Supplementary literature</td> <td colspan="2" data-bbox="794 1043 1487 1245"> 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. </td> </tr> <tr> <td data-bbox="451 1245 794 1283">eResources addresses</td> <td colspan="2" data-bbox="794 1245 1487 1283">Adresy na platformie eNauczanie:</td> </tr> </tbody> </table>			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:				
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:														
Example issues/ example questions/ tasks being completed	<p>Prepare a balance sheet and profit and loss statement based on the information provided calculate the depreciation amount and the present value of the fixed asset</p> <p>If a company started the day with PLN 14,200, paid out PLN 58,900 during the day, and at the end of the day has PLN 22,900, how much should it receive during the day?</p> <p>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?</p>														
Work placement	Not applicable														