



Subject card

Subject name and code	COMPUTER ACCOUNTING, PG_00066502						
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			4.0		
Learning profile	general academic profile	Assessment form			assessment		
Conducting unit	Department of 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	15.0	0.0	30.0	0.0	0.0	45
	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	45		5.0		50.0	100
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_U06] Acquires new specialized knowledge related to the field of economic analytics by planning a personal lifelong learning strategy		acquires new knowledge necessary to conduct accounting using a financial and accounting program		[SU3] Assessment of ability to use knowledge gained from the subject		
	[K6_W03] Knows reliable sources of information and uses advanced knowledge to explain fundamental dilemmas of the modern economy.		identifies reliable sources of obtaining information for computer accounting		[SW2] Assessment of knowledge contained in presentation		
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 eNauczenie:	
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		

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