

## Subject card

Subject name and code	COMPUTER ACCOUNTING, PG_00058611								
Field of study	Economic Analytics								
Date of commencement of studies	October 2023		Academic year of realisation of subject			2025/2026			
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 Finance	ce -> Faculty of	Management	Management and Economics					
Name and surname	Subject supervisor		dr Piotr Kaspr	dr Piotr Kasprzak					
of lecturer (lecturers)	Teachers								
Lesson types and methods	Lesson type	Lecture	Tutorial	Laboratory	Projec	:t	Seminar	SUM	
of instruction	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 classes include 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						rification		
	[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	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								
	Exercises								
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									

Prerequisites and co-requisites	preparation in the field of financial accounting					
Assessment methods	Subject passing criteria	Passing threshold	Percentage of the final grade			
and criteria	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					

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