GDAŃSK UNIVERSITY OF TECHNOLOGY

Subject card

Subject name and code	Financial Accounting, PG_00067936		
Field of study	Economics		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2025/2026
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	Full-time studies	Mode of delivery	at the university
Year of study	1	Language of instruction	Polish
Semester of study	2	ECTS credits	5.0
Learning profile	general academic profile	Assessment form	assessment
Conducting unit	Department of Finance -> Faculty of Management and Economics -> Faculties of Gdańsk University of Technology		
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Wojciech Wyrzykowski	
	Teachers	dr Piotr Kasprzak dr hab. Wojciech Wyrzykowski	

Lesson types

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	15.0	30.0	15.0	0.0	0.0	60

E-learning hours included: 0.0

eNauczanie source addresses:

Moodle ID: 47537 Rachunkowość finansowa EK I sem 2 lato 2026
https://enauczanie.pg.edu.pl/moodle/course/view.php?id=47537

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	60	5.0	60.0	125

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] demonstrates advanced knowledge and understanding of economic problems, and selects methods for resolving them while taking into account the complex interrelationships among the phenomena being analyzed.	defines all categories of financial statements correctly	[SW1] Assessment of factual knowledge
[K6_U01] demonstrates the ability to leverage acquired knowledge to address complex economic, financial, and social challenges.	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

Course content – lecture
LECTURE
Object, tasks, functions and bases legal of accounting.
The essence of active assets and liabilities.
Nominal account and accounting principle.
The superior principles of accounting.
The principle of the balance evaluation;.
The essence of costs and the income in financial accounting.
Functioning outcome accounts.
Principles of drafting the profit and loss account.
Financial accounting and taxes accounting.

TUTORIALS
Identify of components of assets and capitals.
Booking economic operations.
Prepar of balance.
The record of the amortization.
Booking on outcome accounts.
Prepar of profits and losses.
The difference in accounting for a merchandising, servicing and manufacturing companies.
Costs in the comparator and function.

Prerequisites and co-requisites

No requirements

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Midterm colloquium	60.0%	50.0%
Written exam	60.0%	50.0%

Recommended reading

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	

Example issues/ example questions/ tasks being completed

Task 1. Recording transactions to T-accounts (RT).

A company called REX has following assets and liabilities as at Jan 1, 20XX:
- fixed assets 50,000
- materials inventory 20,000
- cash (in bank and petty together) 30,000
- common stock (600 shares at 100 per share) 60,000
- long-term bank loan (from *RBS*) 10,000
- short-term liabilities (*Lyreco* 10,000; *Axel Computers* 20,000) 30,000

The following transactions took place in January:
1. Cash purchase of a new server from *Axel Computers*. 4,000
2. Repayment of a capital portion of the long-term bank loan (*RBS*). 2,000
3. Credit purchase of tradeable goods from *Lyreco*. 8,000
4. Bank transfer of a part of liabilities to *Axel Computers*. 10,000
5. Buyback of ten common shares from a shareholder. ?

Required (only T-accounts):
(A) Open necessary accounts with opening balances.
(B) Record the above 5 transactions into General Ledger and necessary Sub-ledger T-accounts.
(C) Reconcile closing balances of subledger accounts with the nominal account.
(D) Close all T-accounts with closing balances.
(E) Compute and write down the accounting equation at the end of the period.

Practical activites within the subject

Not applicable

Document generated electronically. Does not require a seal or signature.