GDAŃSK UNIVERSITY OF TECHNOLOGY

Subject card

Subject name and code	Accounting, PG_00068086
Field of study	Accounting

Date of commencement of studies	October 2025	Academic year of realisation of subject	2026/2027
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	2	Language of instruction	Polish
Semester of study	3	ECTS credits	5.0
Learning profile	general academic profile	Assessment form	exam

Conducting unit	Department of Finance -> Faculty of Management and Economics -> Wydziały Politechniki Gdańskiej
Name and surname of lecturer (lecturers)	Subject supervisor	dr Jarosław Ziętarski
	Teachers	

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	45.0	15.0	0.0	0.0	75

E-learning hours included: 0.0

Additional information:

Warunek 1. 2 godziny wykładu muszą być zaplanowane w pierwszej kolejności (przed ćwiczeniami)

Warunek 2. laboratoria muszą się zacząć w 2 części semestru

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	75	5.0	45.0	125

Subject objectives	Course objective: to prepare students to analyze and evaluate financial statements based on accounting knowledge from a business problem-solving perspective and to develop attitudes related to the critical evaluation of knowledge about business transactions and addressing gaps in it in the context of costing methods, with particular emphasis on the concept of Throughput Accounting

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[K6_U01] is able to analyze and evaluate complex processes in terms of their improvement, using various methods, including analytical and simulation techniques.	is able to analyze and evaluate complex processes in terms of their improvement, using management accounting methods with particular emphasis on the concept of Throughput Accounting.	[SU1] Ocena realizacji zadania
	[K6_W02] possesses advanced knowledge of methods and techniques that enable precise formulation and effective problem solving.	has advanced knowledge of financial statements; the nature of the company's assets, equity and liabilities and their interrelationship from the perspective of solving the company's problems.	[SW1] Ocena wiedzy faktograficznej
	[K6_K03] is prepared to critically assess the knowledge they possess, which is necessary for solving cognitive and practical problems, and to supplement any gaps with opinions from external experts.	is ready to critically evaluate knowledge about cost accounting and fill its gaps with expert knowledge.	[SK4] Ocena umiejętności komunikacji, w tym poprawności językowej

Subject contents	Course: Accounting: 15 lectures, 45 seminars, 15 labs
	Condition 1. 2 hours of lecture must be scheduled first (before seminars)
	Condition 2. Labs must begin in the second part of the semester
	Accounting
	Lectures:
	The introduction to accounting.
	Balance sheet and its component: Assets
	Balance sheet and its component: Depreciation
	Balance sheet and its component: Liability
	Balance sheet and its component: Equity
	The income statement
	Double-entry accounting (debit, credit)
	Principles of preparing the income statement
	Principles of preparing the balance sheet
	Accounting of Leases
	Lifo and Fifo
	Value Added Tax
	Cost accounting: Cost calculation methods
	Throughput Accounting
	Seminars:
	The introduction to accounting.
	Balance sheet and its component: Assets
	Balance sheet and its component: Depreciation
	Balance sheet and its component: Liability
	Balance sheet and its component: Equity

The income statement

Double-entry accounting (debit, credit)

Principles of preparing the income statement

Principles of preparing the balance sheet

Accounting of Leases

Lifo and Fifo

Value Added Tax

Cost accounting: Cost calculation methods

Throughput Accounting

Labs:

Computer Accounting principles

The structure and principles of operation of an account

Creating an account using a computer program

Operations on various types of accounts in a computer program

Basic types of accounting documents using a computer program

Entering new customers and settlements in the computer program

Fixed assets and depreciation in a computer program

Recording Cash transactions using computer software

Recording Accounts Payable using computer software

Recording Inventories using computer software

Recording Costs using computer software

Recording Expenses using computer software

Recording Semi-finished Products, Variances, Work in Progress using computer software

Recording Sales and Cost of Sales using computer software

Recording Equity using computer software

Prerequisites and co-requisites	none		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		60.0%	20.0%
	Assessment of factual knowledge - Written knowledge test with closed and open-ended questions verifying terminology and understanding of cost accounting methods	60.0%	30.0%
	Assessment of task implementation – written test with tasks	60.0%	50.0%

Recommended reading	Basic literature	
		Marshall, McManus & Viele, "Accounting. What the Numbers Mean", McGraw-Hill, 7th Edition. Financial and Managerial Accounting, Weygandt, Kimmel, Kieso, John Wiley & Sons, Inc. THROUGHPUT ACCOUNTING A GUIDE TO CONSTRAINT MANAGEMENT STEVEN M. BRAGG 2007
	Supplementary literature	none
	eResources addresses	

Example issues/ example questions/ tasks being completed	Prepare an Income Statement, Prepare the Trial Balance, Prepare a Balance Sheet, Report performanceand position for the year, valuing unsold inventory using :FIFO, LIFO, Simple average cost, Weightedaverage cost, Show the depreciation expenses and how the machinery will be reported on the balancesheet, Calculate gross profit and net proft for the year ended, calculate the throughput value for the selected product in terms of the bottleneck, how many products should be sold to reach the break-even point using the throughput calculation concept

Practical activites within the subject	Not applicable

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