



Subject card

Subject name and code	Accounting, PG_00068412						
Field of study	Engineering Management						
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	Part-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 and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	8.0	24.0	8.0	0.0	0.0	40
	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	40		4.0		81.0	125
Subject objectives	Objective 1: Explains the concepts used in financial statements and interprets them correctly						
	Objective 2: Obtains and processes financial information for decision-making purposes, taking into account the economic, legal and ethical context, referring responsibly and critically to the results obtained						
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.		the student presents logical and solid arguments regarding the obtained results, taking a critical approach to their interpretation		[SU4] Assessment of ability to use methods and tools [SU3] Assessment of ability to use knowledge gained from the subject [SU2] Assessment of ability to analyse information		
	[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.		the student is able to interact with the accounting IT system from the perspective of the stages of conducting service, manufacturing and merchandising activity		[SK5] Assessment of ability to solve problems that arise in practice		
	[K6_W02] possesses advanced knowledge of methods and techniques that enable precise formulation and effective problem solving.		the student correctly defines all categories of financial statements, based on which he/she creates creative and entrepreneurial solutions to the problems of a modern enterprise, taking into account economic, legal and ethical conditions		[SW1] Assessment of factual knowledge		

Subject contents	Condition 1. 2 hours of lecture must be scheduled first (before exercises) Condition 2. laboratories must start in the 2nd part of the semester Introduction - LECTURE Subject, tasks, functions and legal basis of accounting. The essence of assets and liabilities. The ledger account and accounting principles. Superior accounting principles. Balance sheet valuation principles. The essence of costs and revenues in financial accounting. The functioning of profit and loss accounts. Principles of preparing a profit and loss account. Financial accounting and tax accounting. Cost accounting Cost calculation methods Process cost accounting SEMINAR Identification of assets and capital components. Accounting for economic transactions. Preparation of a balance sheet. Recording depreciation. Accounting in profit and loss accounts. Preparation of profit and loss statement. Differences in accounting of commercial, service and production activities. Costs in comparative and calculation system. Cost accounting Cost calculation methods Process cost accounting Laboratories: 1. Basic functions and concepts of the Symfonia program 2. Structure and principles of functioning of an accounting account in the Symfonia program 3. Establishing an accounting account in the Symfonia program 4. Balance sheet, result accounts, chart of accounts groups in the Symfonia program 5. Basic types of accounting documents using the Symfonia program 6. Entering new customers and settlements in the Symfonia program 7. Fixed assets and depreciation in the Symfonia program 8. Group 1 cash 9. Group 2 settlements 10. Group 3 inventories 11. Group 4 costs by type 12. Group 4 operating costs 13. Group 6 semi-finished products, variances work in progress 14. Group 7 sales and cost of sales 15. Group 8 equity		
Prerequisites and co-requisites	None		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	colloquium or colloquia	60.0%	60.0%
	exam	60.0%	40.0%
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. Czubakowska K., Gabrusewicz W., Nowak E., Podstawy rachunkowości zarządczej, PWE 2006 r. Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowania, PWE, 2014 r. Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina, Wrocław 2020 r. Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2017 r.	
	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. Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002; Gabrusewicz W., Kamela Sowińska A., Poetschke H, Rachunkowość zarządcza, PWE 2002 r. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003.	
	eResources addresses	Adresy na platformie eNauczanie:	

Example issues/ example questions/ tasks being completed	Zadanie 1. Rejestrowanie operacji gospodarczych na kontach T-owych. Firma "REX" ma po stronie aktywów i pasywów na dzień 1 stycznia, 20XX następujące pozycje: - Środki trwałe 50.000 - Zapasy materiałów 20.000 - Środki pieniężne (w banku i kasie razem) 30.000 - Kapitał akcyjny (600 udziałów po 100 na jedną akcję) 60.000 - Długoterminowy kredyt bankowy (z RBS) 10.000 - Zobowiązania krótkoterminowe (Lyreco 10.000; Axel Computers 20.000) 30.000 Następujące transakcje miały miejsce w styczniu: 1. Zakupiono za gotówkę nowy serwer z Axel Computers. 4.000 2. Spłata części długoterminowego kredytu bankowego (RBS). 2.000 3. Zakup z odroczonym terminem płatności towarów z Lyreco. 8.000 4. Przelew części zobowiązań wobec Axel Computers. 10.000 5. Wykup akcji od akcjonariuszy. ? Wymagania (tylko księgowanie na kontach T-owych): (A) Otwórz konta z saldami z bilansu otwarcia. (B) Zapisz powyższe 5 transakcji w Księdze Głównej i niezbędnych subkontach księgi pomocniczej. (C) Uzgodnij salda zamknięcia kont księgi pomocniczej. (D) Zamknij wszystkie konta bilansem zamknięcia. (E) Oblicz i zapisz równanie rachunkowe na koniec tego okresu. -----
Work placement	Not applicable

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