GDAŃSK UNIVERSITY OF TECHNOLOGY

Subject card

Subject name and code	ACCOUNTING, PG_00070637		
Field of study	Engineering Management		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2027/2028
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	6.0
Learning profile	general academic profile	Assessment form	exam
Conducting unit	Department of Finance -> Faculty of Management and Economics -> Faculties of Gdańsk University of Technology		
Name and surname of lecturer (lecturers)	Subject supervisor		
	Teachers		

Lesson types							
	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	45.0	15.0	0.0	0.0	90
	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	90	3.0	57.0	150

Subject objectives	preparation of students for the analysis and interpretation of financial data, recording of business transactions, and calculation of unit costs using various cost accounting methods, based on knowledge of financial and management accounting principles, accounting law, and IT tools supporting accounting, as well as developing attitudes related to responsible economic decision-making and critical evaluation of accounting data in the context of business operation

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 apply knowledge of financial and management accounting to analyze and interpret a company's financial data, record business transactions, and prepare elements of financial statements, as well as to use cost accounting methods, break-even analysis, and unit cost calculation with the support of accounting IT tools to solve complex economic and financial problems	[SU1] Assessment of task fulfilment [SU4] Assessment of ability to use methods and tools
	[K6_W02] possesses advanced knowledge of methods and techniques that enable precise formulation and effective problem solving.	knows and understands, at an advanced level, the structure, functions, and interrelationships of financial statement elements, the fundamental accounting principles and accounting law regulations together with their links to tax law, as well as methods of recording business transactions and calculating unit costs, selecting appropriate approaches to solve complex economic problems while considering the interrelations between financial results, costs, and managerial decisions	[SW1] Assessment of factual knowledge
	[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 the correctness of applied accounting solutions as well as their own calculation and interpretative decisions, particularly with regard to financial data used in the company's decision-making processes	[SK5] Assessment of ability to solve problems that arise in practice
Subject contents	Course content – lecture 1. Subject, objectives, functions, and legal foundations of accounting 2. The nature of assets and liabilities 3. Accounting accounts and bookkeeping principles 4. Fundamental accounting principles 5. Balance sheet valuation principles 6. The nature of costs and revenues in financial accounting 7. Operation of profit and loss accounts 8. Principles of preparing the income statement (profit and loss statement) 9. Financial accounting versus tax accounting 10. Cost accounting 11. Cost calculation methods 12. Throughput costing		
	Course content – exercises 1. Identifying assets and equity components 2. Recording business transactions (bookkeeping entries) 3. Preparing the balance sheet 4. Recording depreciation 5. Posting to profit and loss accounts 6. Preparing the income statement (profit and loss statement) 7. Differences in accounting for trading, service, and manufacturing activities 8. Costs by nature and by function (comparative and functional cost classification) 9. Cost accounting 10. Cost calculation methods 11. Throughput costing		
	Course content – laboratory 1. Basic functions and concepts of the Symfonia software 2. Structure and operating principles of an accounting account in the Symfonia system 3. Creating an accounting account in Symfonia 4. Balance sheet accounts, profit and loss accounts, and chart of accounts groups in Symfonia 5. Basic types of accounting documents using the Symfonia system 6. Entering new customers and settlements in Symfonia 7. Fixed assets and depreciation in Symfonia 8. Group 1 Cash and cash equivalents 9. Group 2 Receivables and payables (settlements) 10. Group 3 Inventories 11. Group 4 Costs by nature 12. Group 5 Operating activity costs 13. Group 6 Finished goods, semi-finished products, variances, work in progress 14. Group 7 Sales and cost of goods sold 15. Group 8 Equity (shareholders equity)		
Prerequisites and co-requisites	None		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Problem-based test with open-ended and calculation questions	60.0%	20.0%
	Calculation-based problem tasks (midterm tests)	60.0%	40.0%
	Practical computer-based midterm exam	60.0%	20.0%
	Decision-making tasks (test)	60.0%	20.0%
	Calculation and decision-making tasks – additional quality-enhancement assignments (possibility of improving the exercise grade)	0.0%	0.0%

Recommended reading	Basic literature	1. Gierusz, B. (2022). Podręcznik samodzielnej nauki księgowania. Gdańsk: Oddk. 2. Maciejowska, D. (2016). Podstawy rachunkowości finansowej. Pojęcia i zadania. Warszawa: WWZ. 3. Małkowska, D. (2021). Rachunkowość od podstaw. Gdańsk: Oddk. 4. Walińska, E. (red.). (2014). Rachunkowość finansowa. Warszawa: Oficyna a Wolters Kluwer business. 5. Czubakowska K., Gabrusewicz W., Nowak E., Podstawy rachunkowości zarządczej, PWE 2006 r. 6. Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowania, PWE, 2014 r. 7. Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina, Wrocław 2020 r. 8. Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2017 r.
	Supplementary literature	1. Czubakowska, K., Winarska, K. (2000). Rachunkowość bez konta. Gdańsk: Oddk. 2. Gabrusewicz, W. (2018). Rachunkowość finansowa dla zaawansowanych. Warszawa: SKwP. 3. Micherda, B. (red.). (2022). Podstawy rachunkowości. Aspekty teoretyczne i praktyczne. Warszawa: Wydawnictwo Naukowe PWN. 4. Pfaff, J. (red.). (2017). Rachunkowość finansowa z uwzględnieniem MSSF. Warszawa: PWN. 5. Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002; 6. Gabrusewicz W., Kamela Sowińska A., Poetschke H, Rachunkowość zarządcza, PWE 2002 r. 7. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003.
	eResources addresses	

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.

Practical activites within the subject

Not applicable

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