



Subject card

Subject name and code	INTRODUCTION TO ACCOUNTING, PG_00067763						
Field of study	Management						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2026/2027		
Education level	second-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	1	ECTS credits			3.0		
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 hab. Wojciech Wyrzykowski				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	0.0	0.0	0.0	30
	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	30		4.0		41.0	75
Subject objectives	preparing students to analyze and assess the accuracy of accounting records and to prepare financial statements based on knowledge of accounting and economic processes, as well as fostering attitudes of responsibility and integrity in the context of business practice.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K7_W02] understands the significance and interrelationships of key components describing economic processes, drawing on in-depth knowledge aligned with major developmental trends in scientific disciplines related to the field of studies.		knows and understands the relationships between economic transactions and accounting accounts, as well as financial statements, and the principles of recording them, preparing the balance sheet, and the profit and loss account		[SW1] Assessment of factual knowledge		
[K7_K01] is ready to critically evaluate his/her knowledge in management and seek expert opinions when facing difficulties in solving a problem independently.		is ready to apply accounting knowledge in solving practical problems, in particular by reflecting on the accuracy of his/her own decisions and accounting records.		[SK5] Assessment of ability to solve problems that arise in practice			
Subject contents							
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Problem-based test with accounting tasks		60.0%		80.0%		
	Knowledge test with closed-ended questions		60.0%		20.0%		
Recommended reading	Basic literature		Gierusz Barbara: Podręcznik samodzielnej nauki księgowania, Oddk, Gdańsk, 2008				
	Supplementary literature		Micherda Bronisław (red.): Podstawy rachunkowości, Wydawnictwo Naukowe PWN, Warszawa, 2005 Czubakowska Ksenia, Winarska Kazimiera: Rachunkowość bez konta, Oddk, Gdańsk, 2000				

	eResources addresses	
Example issues/ example questions/ tasks being completed	<p>Recording economic operations on T-accounts. Company "REX" has on the assets and liabilities side as of January 1, 200X the following items: - Fixed assets 50,000 - Inventory of materials 20,000 - Cash (bank and cash together) 30,000 - Share capital (600 shares of 100 per share) 60,000 - Long-term bank loan (with RBS) 10,000 - Current liabilities (Lyreco 10,000; Axel Computers 20,000) 30,000</p> <p>The following transactions took place in January:</p> <ol style="list-style-type: none"> <li>1. A new server was purchased from Axel Computers for cash. 4,000</li> <li>2. Repayment of part of the long-term bank loan (RBS). 2,000</li> <li>3. Purchase with deferred payment of goods from Lyreco. 8,000</li> <li>4. Transfer of part of liabilities towards Axel Computers. 10,000</li> <li>5. Buyout of shares from shareholders. ?</li> </ol> <p>Requirements (only posting to T accounts): (A) Open accounts with balances from the opening balance. (B) Record the above 5 transactions in the General Ledger and the necessary sub-ledger sub-accounts. (C) Reconcile the closing balances of subledger accounts. (D) Close all accounts with a closing balance. (E) Calculate and record the accounting equation at the end of this period.</p>	
Practical activities within the subject	Not applicable	

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