GDAŃSK UNIVERSITY OF TECHNOLOGY

Subject card

Subject name and code	INTRODUCTION TO ACCOUNTING, PG_00067698		
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	Part-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 Justyna Kujawska	
	Teachers	dr Justyna Kujawska	

Lesson types

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	0.0	16.0	0.0	0.0	0.0	16

E-learning hours included: 0.0

eNauczanie source addresses:

Moodle ID: 6749 Wprowadzenie do rachunkowości Z II N
https://enauczanie.pg.edu.pl/2025/course/view.php?id=6749

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	16	3.0	56.0	75

Subject objectives

Preparation of students to analyze and evaluate the correctness of accounting records and to prepare financial statements based on knowledge of accounting and economic processes, as well as to develop attitudes related to responsibility and reliability 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, including the principles of recording them and 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 prepared to apply accounting knowledge in solving practical problems, in particular by reflecting on the correctness of their own decisions and the results of accounting records.	[SK5] Assessment of ability to solve problems that arise in practice

Subject contents

Course content – exercises

Identifying assets and capitals
Accounting of economic operations
Balance sheet preparation
Depreciation records
Posting on profit and loss accounts
Profit and loss account preparation
Differences in accounting for trade, service and production activities
Costs in a comparative and calculation system

Prerequisites and co-requisites

<table>
<tr><td>Assessment methods and criteria</td><td colspan="2"><table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>Knowledge test with closed-ended questions.</td><td>60.0%</td><td>20.0%</td></tr>
<tr><td>Problem-based midterm test with accounting exercises.</td><td>60.0%</td><td>80.0%</td></tr>
</table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>Gierusz B.: Podręcznik samodzielnej nauki księgowania, Oddk, Gdańsk, 2008
Maciejowska D.: Podstawy rachunkowości finansowej. Pojęcia i zadania, WWZ, Warszawa 2016
Małkowska D.: Rachunkowość od podstaw. Gdańsk: oddk 2021
Sawicki K. (red.): Rachunkowość finansowa, PWE, Warszawa 2004
Walińska E. (red.): Rachunkowość finansowa, Oficyna a Wolters Kluwer business, Warszawa 2014</td></tr>
<tr><td>Supplementary literature</td><td>Czubakowska K., Winarska K.: Rachunkowość bez konta, Oddk, Gdańsk, 2000
Micherda B. (red.):Podstawy rachunkowości, Wydawnictwo Naukowe PWN, Warszawa, 2005
Messner Z. (red.): Rachunkowość finansowa z uwzględnieniem MSSF, PWN, Warszawa 2020
Pfaff J. (red.): Rachunkowość finansowa z uwzględnieniem MSSF, PWN, Warszawa 2017</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="2">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
The following transactions took place in January:
1. A new server was purchased from Axel Computers for cash. 4,000
2. Repayment of part of the long-term bank loan (RBS). 2,000
3. Purchase with deferred payment of goods from Lyreco. 8,000
4. Transfer of part of liabilities towards Axel Computers. 10,000
5. Buyout of shares from shareholders. ?
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.</td></tr>
<tr><td>Practical activites within the subject</td><td colspan="2">Not applicable</td></tr>
</table>

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