



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 inż. Piotr Figura					
	Teachers	dr inż. Piotr Figura					
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						
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							

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Knowledge test with closed-ended questions.	60.0%	20.0%
	Problem-based midterm test with accounting exercises.	60.0%	80.0%
Recommended reading	Basic literature	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	
	Supplementary literature	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	
	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"> 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. ? <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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