

Subject card

Subject name and code	Public Sector Accounting, PG_00177696						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
Education level	Master's studies		Subject group		Obligatory subject group in the field of study Optional subject group 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	academic		Assessment form		exam		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	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	60		4.0		86.0	150
Subject objectives	1. To familiarize students with issues related to: A. Identify events and transactions that are the subject of accounting of unincorporated public finance sector units: budget units and local government budget establishments. B. Documentation, valuation and recording of economic operations occurring in budget units and local government budget institutions. C. Preparation of financial and budgetary reporting of unincorporated public finance sector units: budget units and local government budget establishments. D. Identify, document and record transactions relating to the execution of the budget of local government units.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U05] From a finance and accounting perspective, the student can identify and correctly apply legal, professional, and ethical norms within the realms of management, quality sciences, economics, and finance.	Student: - refers to and applies regulations and legal norms concerning the functioning of budgetary units, including ethical standards applicable to employees of financial and accounting departments of budgetary units, - valuation, assignment and recording of operations occurring in budgetary units and local government budgetary establishments, - prepares financial statements for budgetary units and local government budgetary establishments, - identifies, evaluates, assigns and records transactions related to the implementation of the budget of local government units.	[SU4] test/exam - oral or written
	[FiRMU2_W01] The student possesses a thorough understanding of the development of theories in management, quality sciences, economics, and finance. They are well-versed in the nature and trends of these fields and recognize their significance within the broader context of social sciences, particularly in relation to finance and accounting.	Student: - defines and classifies balance sheet and result categories of budgetary units, - identifies categories included in financial and budget reporting and recognizes relationships between report items.	[SW4] test/exam - oral or written
	[FiRMU2_W06] The student possesses a comprehensive understanding of the objectives, essence, nature, and interrelationships of financial processes. They are knowledgeable about how these processes are recorded and the principles of rational decision-making, particularly in terms of strategic decisions and the implementation of changes in this area.	The student identifies transactions that are the subject of accounting of budgetary units and local government budgetary establishments.	[SW4] test/exam - oral or written
Subject contents	1. Accounting of budget entities 1.1 Accounting of unincorporated public finance sector entities. 1.2 Accounting for the implementation of the budget of local government units.		
Prerequisites and co-requisites	Knowledge of the basics of accounting and public finance		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written exam. Detailed rules are established by the teacher at the beginning of the semester.	51.0%	100.0%
Recommended reading	Basic literature	1. Autorskie materiały dydaktyczne (wykładowe i ćwiczeniowe) prowadzących zajęcia. 2. Zysnarska Anna, Rachunkowość sektora budżetowego z elementami analizy finansowej, ODDK, Gdańsk 2023 3. Wojciech Rup , Wzory księgowości w jednostce budżetowej, ODDK, Gdańsk 2025	

	Supplementary literature	1. Bąk Melania i in., Księgowania w układzie sprawozdawczości finansowej w jednostkach finansów publicznych, C.H. Beck, Warszawa 2025 2. Bieniaszewska Aleksandra i in., Sprawozdania budżetowe jednostek samorządowych, C.H. Beck, Warszawa 2025
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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