

## Subject card

|                                             |                                                             |                                                          |                                         |                                     |                                                                                                                      |            |     |
|---------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------|-----|
| Subject name and code                       | Accounting, PG_00178073                                     |                                                          |                                         |                                     |                                                                                                                      |            |     |
| Field of study                              | Finance and Accounting                                      |                                                          |                                         |                                     |                                                                                                                      |            |     |
| Date of commencement of studies             | October 2025                                                |                                                          | Academic year of realisation of subject |                                     | 2025/2026                                                                                                            |            |     |
| Education level                             | Bachelor's studies                                          |                                                          | Subject group                           |                                     | Obligatory subject group in the field of study<br>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                            |                                     | 5.0                                                                                                                  |            |     |
| Learning profile                            | academic                                                    |                                                          | Assessment form                         |                                     | exam                                                                                                                 |            |     |
| Conducting unit                             | Department of Accounting -> Faculty of Management -> Rector |                                                          |                                         |                                     |                                                                                                                      |            |     |
| Name and surname of lecturer (lecturers)    | Subject supervisor                                          |                                                          | dr Anna Kamińska-Stańczak               |                                     |                                                                                                                      |            |     |
|                                             | 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                                 |                                                                                                                      | 61.0       | 125 |

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| Subject objectives | <p><b>1. Subject matter, scope and principles of accounting:</b></p> <p>A. Knowledge of the regulatory environment and the accounting rule making process and identification of relevant laws and regulations relating to individual business units.</p> <p>B. Explanation of the need and purpose of the preparation of financial statements by entities operating in different legal forms, and in particular by commercial companies, and identification of the users of these statements and justification of their information needs.</p> <p>C. Explanation of the purpose and application of the overarching accounting principles and definition of the concepts referred to in these principles.</p> <p>D. Identification of the effects of the application and non-application of the overarching accounting principles and the failure to meet the going concern assumption.</p> <p>E. Explanation of the role and importance of accounting harmonisation globally.</p> <p><b>2. Balance sheet, income statement according to the Accounting Act</b></p> <p>A. Classification and valuation of assets into the appropriate asset and liability items of the balance sheet.</p> <p>B. Preparation of an opening balance sheet, including a simplified opening balance sheet according to the layout for small and micro entities based on sample figures inventory in connection with the commencement of bookkeeping accounts.</p> <p>C. Preparation of a balance sheet, including a simplified balance sheet for small and micro entities.</p> <p>D. Classification of income and expenses (application of the accrual basis) into the appropriate segments of the income statement.</p> <p>E. Determination of net income and segmental results of the income statement.</p> <p>F. Preparation of a profit and loss account, including a simplified profit and loss account for entities small and micro entities.</p> <p><b>3. Economic events (including economic operations), the principles of their documentation and recording</b></p> <p>A. Classification of economic events from the point of view of their impact on changes in the components of the balance sheet.</p> <p>B. Interpretation of the effects of economic events in the context of changes in balance sheet and result items.</p> <p>C. Opening accounting accounts, making entries on them according to the applicable rules, calculating closing balances.</p> <p>D. Applying the division and combination of accounting accounts.</p> <p>E. Distinguishing between accounting evidence and other documents.</p> |
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| Learning outcomes | Course outcome                                                                                                                                                                                                                                                                                 | Subject outcome                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Method of verification            |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
|                   | [FiRL3_U02] The student can identify, analyze or design adequate solutions to problems in finance and accounting.                                                                                                                                                                              | The student:<br>-identifies and presents assets and liabilities in the balance sheet;<br>-identifies and presents revenues and expenses in the income statement;<br>-applies appropriate accounting principles to record business transactions in the ledger accounts;<br>-evaluates the effects of business transactions on changes in balance sheet and income statement items;<br>-calculates and determines the financial result through accounting records;<br>-prepares the balance sheet and the income statement.                                                                                                                                                                                                               | [SU4] test/exam - oral or written |
|                   | [FiRL3_W06] To an advanced degree, the student knows and understands the objectives, essence, nature and interrelationships of financial processes, ways of recording them, and the principles of rational decision-making and implementation of changes in this area.                         | The student:<br>- defines the subject, scope, and principles of financial accounting;<br>- defines and classifies assets and liabilities in accordance with their presentation in the balance sheet;<br>- defines and classifies revenues and expenses within the appropriate segments of the income statement;<br>- identifies basic balance sheet accounts, income statement accounts, and adjustment accounts, and records business transactions therein;<br>- recognizes the impact of business transactions on the balance sheet and the income statement;<br>- identifies methods for determining the financial result (net profit/loss);<br>- describes the principles for preparing the balance sheet and the income statement. | [SW4] test/exam - oral or written |
|                   | [FiRL3_U04] The student is able—from the perspective of finance and accounting—to correctly select and properly apply methods and tools from the fields of management and quality sciences, economics, and finance to analyse and forecast economic processes and evaluate economic phenomena. | The student applies appropriate financial accounting methods and tools to ensure the accurate reporting and presentation of balance sheet and income statement items.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | [SU4] test/exam - oral or written |

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| Subject contents | <p><b>1. Subject matter, scope and principles of accounting</b></p> <p>1.1. Sources of legal regulations shaping balance sheet law in Poland.</p> <p>1.2. Accounting as an element of an entity's information system.</p> <p>1.3. Basic concepts and definitions as well as functions, tasks and components of accounting.</p> <p>1.4. The essence and importance of the conceptual assumptions and qualitative characteristics of the financial statements:</p> <ul style="list-style-type: none"><li>a) the conceptual assumptions of accrual and continuity of operations,</li><li>b) the main qualitative features of the financial statements,</li><li>c) overarching accounting principles,</li><li>d) general valuation methods for balance sheet components.</li></ul> <p>1.5. Accounting harmonisation:</p> <ul style="list-style-type: none"><li>a) international organisations involved in accounting harmonisation,</li><li>b) the role, importance and application of International Accounting Standards and European Union directives on accounting.</li></ul> <p><b>2. Balance sheet, income statement according to the Accounting Act</b></p> <p>2.1. Balance sheet</p> <p>2.1.1. The balance sheet equation - its meaning and use in accounting.</p> <p>2.1.2. Criteria for the classification of assets and liabilities.</p> <p>2.1.3. Principles of valuation of individual balance sheet components at initial recognition and at the balance sheet date.</p> <p>2.1.4. The structure of balance sheet assets of units (enterprises) engaged in production, service and commercial activities.</p> <p>2.1.5. Structure of the liabilities of the balance sheet of units (enterprises) engaged in production, service and commercial activities.</p> <p>2.1.6. Rules for the preparation of the balance sheet, including a simplified balance sheet for small and micro entities.</p> <p>2.2. Profit and loss account</p> <p>2.2.1. Criteria for the recognition of income and expenses in the profit and loss account.</p> <p>2.2.2. Structure of the profit and loss account.</p> |
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|                                                                                                                                                       | <p>2.2.3. Principles for the preparation of the profit and loss account, including the simplified profit and loss account for small and micro entities.</p> <p><b>3. Economic events (including economic operations), the principles of their documentation and recording</b></p> <p>3.1. Types of economic events and their impact on the balance sheet.</p> <p>3.2. Documentation of economic events; content of evidence, correction of erroneously issued accounting evidence.</p> <p>3.3. Control and qualification of evidence for inclusion in the accounts.</p> <p>3.4. Accounting entries, their content and structure.</p> <p>3.5. The account as the basic device for recording economic operations:</p> <p>a) characteristics, types and classification of accounts,</p> <p>b) basic principles of balance sheet, performance and off-balance sheet accounts.</p> <p>3.6. Principles of recording typical economic operations (balance sheet and result accounts).</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |                               |                                                                                                                                                       |       |        |  |  |
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| Prerequisites and co-requisites                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |                               |                                                                                                                                                       |       |        |  |  |
| Assessment methods and criteria                                                                                                                       | <table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Written exam with problem-based tasks and/or multiple-choice questions. Specific requirements are set by the instructor at the start of the semester.</td><td>51.0%</td><td>100.0%</td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Subject passing criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Passing threshold | Percentage of the final grade | Written exam with problem-based tasks and/or multiple-choice questions. Specific requirements are set by the instructor at the start of the semester. | 51.0% | 100.0% |  |  |
| Subject passing criteria                                                                                                                              | Passing threshold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Percentage of the final grade                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                   |                               |                                                                                                                                                       |       |        |  |  |
| Written exam with problem-based tasks and/or multiple-choice questions. Specific requirements are set by the instructor at the start of the semester. | 51.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 100.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                   |                               |                                                                                                                                                       |       |        |  |  |
| Recommended reading                                                                                                                                   | Basic literature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <ol style="list-style-type: none"><li>Teaching materials (lecture and exercise materials) created by the instructors.</li><li>Chałupczak J., Zasady rachunkowości. Zbiór zadań z rozwiązaniami, ODDK, Gdańsk [latest edition].</li><li>Gierusz B., Podręcznik samodzielnej nauki księgowania, ODDK, Gdańsk [latest edition].</li><li>Małkowska D., Rachunkowość od podstaw. Zbiór zadań z komentarzem z rozwiązaniami, ODDK, Gdańsk [latest edition].</li><li>Ustawa z dnia 29 września 1994 r. o rachunkowości (Dz.U. z 1994 nr 121 poz. 591 z późn. zm.).</li></ol>                         |                   |                               |                                                                                                                                                       |       |        |  |  |
|                                                                                                                                                       | Supplementary literature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <ol style="list-style-type: none"><li>Gierusz J., Plan kont z komentarzem, ODDK, Gdańsk [latest edition].</li><li>Kaczmarczyk A., Kowalak R., Piotrowska K., Sprawozdawczość i analiza finansowa w przedsiębiorstwach mikro w świetle ustawy o rachunkowości, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław [latest edition].</li><li>Seredyński R., Szaruga K., Komentarz do ustawy o rachunkowości, ODDK, Gdańsk [latest edition].</li><li>Szaruga K., Seredyński R., Plan kont z komentarzem według ustawy o rachunkowości i MSSF, ODDK, Gdańsk [latest edition].</li></ol> |                   |                               |                                                                                                                                                       |       |        |  |  |
|                                                                                                                                                       | eResources addresses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |                               |                                                                                                                                                       |       |        |  |  |
| Example issues/<br>example questions/<br>tasks being completed                                                                                        | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |                               |                                                                                                                                                       |       |        |  |  |
| Work placement                                                                                                                                        | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |                               |                                                                                                                                                       |       |        |  |  |

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