Subject card

Subject name and code	Diploma Seminar 2, PG_00178590					
Field of study	Finance and Accounting					
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028	
Education level	Bachelor'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	part-time studies		Mode of delivery		at the university	
Year of study	3		Language of instruction		Polish	
Semester of study	6		ECTS credits		5.0	
Learning profile	academic		Assessment form		credit	
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	0.0	0.0	0.0	0.0	16.0	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	106.0	125	
Subject objectives	1. Preparation of the thesis in accordance with ethical requirements and writing guidelines as specified by the Dean of the Faculty of Management at the University of Gdańsk. 2. Preparation for the thesis defense.					

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_U10] The student can convey information clearly and effectively, presenting their opinions using finance and accounting terminology across various media.	The student participates in seminar meetings by discussing their own diploma thesis as well as the works of other participants, appropriately selecting and presenting arguments.	[SU8] observation of student's independent or team work
	[FiRL3_W05] To an advanced degree, the student knows and understands the tools and techniques for obtaining, compiling, and analyzing the data necessary to assess the financial situation of various entities in management, quality sciences, economics, and finance.	The student: • possesses knowledge of accounting and finance necessary to write a diploma thesis; • appropriately selects research material needed to achieve the thesis objectives; • chooses suitable methods, techniques, and tools for data collection and analysis, enabling the description of research problems addressed in the thesis.	[SW3] text preparation/written work
	[FiRL3_K01] The student is prepared to acquire the knowledge necessary to tackle cognitive and practical problems, particularly in finance and accounting. Additionally, the students are ready to assess their current knowledge and the information they receive critically and consult with experts if they have difficulties solving the problem independently.	The student independently supplements and deepens their knowledge necessary for preparing the diploma thesis, consulting with the supervisor and experts in problematic situations.	[SK8] observation of student's independent or team work
	[FiRL3_U03] The student can obtain data and verify its accuracy from appropriately selected sources and use these data to analyse and evaluate economic processes and phenomena in management and quality sciences, economics and finance.	The student obtains the necessary data and information for the thesis, verifies their accuracy, and uses them to achieve the adapter research objective.	[SU3] text preparation/written work
	[FiRL3_U02] The student can identify, analyze or design adequate solutions to problems in finance and accounting.	The student: • formulates the research problem; • prepares a research plan (outlining the stages) necessary to achieve the thesis objective and solve the research problem; • proposes applicable data collection and analysis techniques that enable addressing the research problems undertaken in the thesis; • selects appropriate literature and obtains materials relevant to achieving the thesis objective.	[SU3] text preparation/written work
	[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 selects and correctly applies appropriate research methods, techniques, and tools to address the research problem undertaken in the thesis.	[SU3] text preparation/written work
	[FiRL3_K02] The student is ready to perform professional roles responsibly, observe professional ethics and require this of others, and care for the achievements and traditions of the finance and accounting profession.	The student uses knowledge sources in compliance with intellectual property rights.	[SK3] text preparation/written work
	[FiRL3_U07] The student can prepare written papers, presentations, and oral presentations on finance and accounting issues.	The student prepares the diploma thesis in accordance with the standards adopted by the Faculty of Management at the University of Gdańsk.	[SU3] text preparation/written work

Subject contents	
Subject contents	1. Familiarization with ethical principles in preparing a diploma thesis. 2. Development of the research problem and the objective of the thesis. 3. Designing the plan and structure of the thesis. 4. Selection and review of relevant, up-to-date literature and source materials. 5. Preparation of the theoretical framework. 6. Planning and conducting research stages using appropriate research methods. 7. Developing the empirical part, analyzing results, and drawing conclusions. 8. Summarizing the thesis and preparing for the defense. **Seminar topic:** **Dr hab. Arleta Szadziewska, prof. UG** 1) Financial Accounting: • Financial reporting of economic entities • Categories shaping the enterprises financial result • Recognition, presentation, and valuation of assets in enterprise financial reporting 2) Cost Accounting and Management Accounting: • Cost accounting systems within the enterprise • Product cost calculation • Cost allocation and settlement in the enterprise 3) Banking Accounting: • Bank operations and their reflection in financial reporting • Categories shaping the banks financial result 4) Environmental Accounting: • Environmental protection costs within the enterprises cost accounting system • Reflection of environmental issues in enterprise accounting **Dr hab. Przemysław Lech, prof. UG** • Accounting as an element of the enterprise information system • Managerial use of information from the accounting system • Cost accounting and management accounting systems • IT systems supporting organizational management • Accounting information systems • Selection and implementation of accounting information systems **Dr Grzegorz Bucior** • Accounting for business entities excluding banks, financial institutions, and insurance companies • Accounting and budget management of public sector entities **Dr Michał Chalastra:** • Cost accounting in enterprises • Product cost calculation • Managerial accounting in enterprises • Managerial accounting in small and micro enterprises • Budgeting in enterprises • Contract and project budgeting • Financial controlling

Dr Maciej Gierusz

- Cost accounting and cost calculation
- Selected aspects of financial accounting, e.g., depreciation, inventory, foreign exchange differences
- Financial reporting according to IFRS
- Financial analysis
- Budgeting and controlling
- Consolidation of financial statements

Dr Karolina Gościniak

- Broadly understood financial accounting, including international accounting standards (IFRS), excluding public sector entities, banks, financial institutions, and insurance companies
- Tax accounting
- Financial analysis of enterprises
- Audit of financial statements

Dr Maciej Hyży

Comprehensive issues in tax, financial, and managerial accounting, including:

- IAS/IFRS
- Balance sheet and tax measurement of costs and revenues
- Analysis of differences between tax law and accounting regulations
- Provisions and deferred tax assets
- VAT-related issues (e.g., detailed accounting rules for VAT calculation, VAT in construction, logistics, etc.)
- Financial audit of annual financial statements and other statutory auditor services
- Measurement and recognition of foreign exchange differences
- Comparison of Polish and international accounting regulations (e.g., fixed assets, intangible assets, investment properties)
- Asset impairment write-downs

Dr Anna Kamińska-Stańczak

Financial accounting including domestic and international regulations (IFRS) and tax law regulations
Cost accounting
Financial reporting of business entities and non-governmental organizations
Activity reports of non-governmental organizations, including substantive reports of public benefit organizations

The theses may concern various types of economic entities (excluding banks, financial institutions, and insurance companies).

Dr Katarzyna Koleśnik

Broadly understood financial accounting, including international accounting standards (IFRS), excluding public sector entities, banks, financial institutions, and insurers
Audit of financial statements by a certified auditor
Financial reporting
Corporate social responsibility (CSR) reporting
Financial analysis of enterprises

Dr Beata Kotowska

Financial reporting of business entities, including micro and small entities, excluding banks, financial

institutions, and insurance companies
Non-financial reporting of business entities, particularly micro and small entities
Integrated reporting
Sustainability reporting, ESG (Environmental, Social, and Governance), CSR (Corporate Social Responsibility)
Digitalization in accounting
Financial condition analysis based on the enterprises financial statements

Dr Cyryl Kotyla

Balance sheet and tax recognition of fixed assets
Financial instruments and their use for investment purposes
Hedge accounting
Balance sheet and tax recognition of revenues and expenses
Financial (accounting) and tax depreciation/amortization
Other issues in financial accounting and tax law

Dr Wojciech Kozłowski

Accounting and tax records used in small enterprises
Financial accounting
EU funds in business operations
Use of financial statements for financial condition analysis of enterprises
Management accounting and cost accounting (cost accounting systems)

Dr Jarosław Kujawski

Cost accounting systems
Management accounting
Budgeting and financial controlling
Business plans
Financial controlling and project budgeting

Theses may concern manufacturing, service, and trading enterprises, particularly issues related to public and non-public healthcare institutions.

Dr Monika Mazurowska

Financial accounting, with particular emphasis on financial reporting and tax law, including topics such as:
Accounting policies
Recognition, measurement, and presentation of selected balance sheet items, e.g., intangible assets, fixed assets, inventories, provisions
Ethics in accounting

Dr Marek Ossowski

Accrual accounting of costs
Allocation of indirect costs
Product costing
Managerial accounting in the enterprise
Decision-making issues

	Benchmarking Balanced scorecard Budgeting in the enterprise Responsibility centers Managerial reporting **Dr Ewa Spigarska** Taxation forms for small business entities Accounting of public sector entities Insurance company accounting Financial reporting Bankruptcy of business entities Allocation of property maintenance costs **Dr Beata Zackiewicz-Brunke** • Financial Accounting • Managerial Accounting • Cost Accounting **Dr Aleksandra Żurawik-Manasterska** • Valuation and recording of assets and liabilities of the enterprise • Formation of the financial result in enterprises • Financial analysis: assessment of liquidity, profitability, operational efficiency, and indebtedness of economic entities • Budget analysis of public finance sector units • Forms of tax record-keeping for micro-enterprises • Financial reporting
Prerequisites and co-requisites	Completed course: "Diploma Seminar I" (Semester V)

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Submitted final thesis and preparation for the defense	51.0%	100.0%

Recommended reading

Basic literature	Literature used by the student to write the diploma thesis, verified by the diploma seminar supervisor
Supplementary literature	1. Kaszyńska A., Jak napisać, przepisać i z sukcesem obronić pracę dyplomową?, Wyd. Złote Myśli, Gliwice 2008 2. Lelusz H., Kowalewski M., Lasmanowicz R., Metodyka pisania prac dyplomowych o tematyce ekonomicznej, Wydaw. Uniwersytetu Warmińsko-Mazurskiego, Olsztyn 2000 3. Ładoński W., Urban S., Proces tworzenia prac dyplomowych i magisterskich na studiach ekonomicznych. Poradnik, PWN, Warszawa 1989 4. Opoka E., Uwagi o pisaniu i redagowaniu prac dyplomowych, Politechnika Śląska, Gliwice 2001 5. Pawlik K., Zenderowski R., Dyplom z Internetu. Jak korzystać z Internetu pisząc prace dyplomowe?, CeDeWu, Warszawa 2010/2011 6. Roszczypała J., Metodyka przygotowania prac licencjackich i magisterskich, Wyższa Szkoła Ekonomiczna, Warszawa 2003 7. Wójcik K., Piszę akademicką pracę promocyjną licencjacką, magisterską, doktorską, Wydawnictwo Placet, Warszawa 2005 8. Zenderowski R., Praca magisterska, licencjat. Krótki przewodnik po metodologii pisania pracy dyplomowej, CeDeWu, Warszawa 2009
eResources addresses	

Example issues/ example questions/ tasks being completed	-

Work placement	Not applicable

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