

**Subject card**

<b>Subject name and code</b>	Selected Accounting Issues, PG_00178825						
<b>Field of study</b>	Finance and Accounting						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2026/2027		
<b>Education level</b>	Master's studies	<b>Subject group</b>			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
<b>Mode of study</b>	part-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	1	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	1	<b>ECTS credits</b>			5.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Department of Accounting -> Faculty of Management -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Beata Zackiewicz-Brunke				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	16.0	16.0	0.0	0.0	0.0	32
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	32		2.0		91.0	125
<b>Subject objectives</b>	<p>A. To learn the functions, tasks and principles of accounting and basic issues related to the organization of accounting in a business entity.</p> <p>B. To learn the concept, meaning and elements of financial statements.</p> <p>C. To learn the basic principles of valuation of assets and liabilities and determination of financial result.</p> <p>D. To learn the basic principles of classifying, recording, and accounting for costs in various accounting sections.</p> <p>E. To learn the principles of determining the financial result by comparison and by calculation.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W08] The student possesses a comprehensive understanding of the intricate relationship between accounting and finance within a dynamically changing business environment, as well as the contemporary challenges and dilemmas that arise in this context.	The student explains the importance of information provided by accounting to assess the financial position and result of a business entity by users of financial statements.	[SW4] test/exam - oral or written
	[FiRMU2_U01] Students can analyze and interpret complex social and economic processes and phenomena from a finance and accounting perspective, utilizing structured knowledge and tools from management, quality sciences, economics, and finance.	The student interprets the principles of valuation and recording of business operations in the books of account and in determining the financial result.	[SU4] test/exam - oral or written
	[FiRMU2_W05] The student possesses a comprehensive understanding of advanced and innovative methods, tools, and techniques for obtaining, utilizing, and analyzing data needed to assess the financial situation of various entities in management, quality sciences, economics, and finance.	The student identifies the legal norms governing the corporate accounting system. The student explains the functions, tasks and principles of accounting as well as the basic issues related to organization of accounting in a business entity.	[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 the principles of current and balance sheet valuation of assets and liabilities, as well as the basic principles of classifying, recording and settling costs in various record sections.	[SW4] test/exam - oral or written

## Subject contents

### 1. Legal basis of accounting

- a) Accounting Act
- b) National Accounting Standards
- c) International Financial Reporting Standards

### 2. Principles and organization of accounting in business entities:

- a) Subject matter and scope of accounting
- b) Organization of accounting in business entities
- c) Overarching accounting principles,
- d) Documentation of accounting principles (policies)

### 3. Concept, principles of recording and valuation of assets

- a) Cash assets
- b) Settlements
- c) Material and goods turnover
- d) Fixed assets, fixed assets under construction and intangible assets
- e) Investments
- f) Prepaid expenses

### 4. Concept, principles of recording and valuation of liabilities

- a) Equity (funds)
- b) Provisions for liabilities (basic issues)
- c) Trade payables
- d) Financial liabilities (basic issues)
- e) Deferred income (basic issues)

	<p>f) Special funds</p> <p>5. Rules for determining the financial result</p> <p>5.1. Core operating activities</p> <p>a) Revenues and expenses related to core operating activities</p> <p>b) Cost accounting variants</p> <p>c) Selected methods of calculating unit cost of products</p> <p>d) Products and their sales.</p> <p>e) Determination of the result on sales in different cost accounting variants</p> <p>5.2. Income and expenses of other operating activities</p> <p>5.3. Revenues and expenses of financial activities</p> <p>5.4. Determination of the financial result in a manner consistent with the imputed profit and loss account</p> <p>5.5 Determination of the financial result in a manner consistent with the comparative profit and loss account</p>		
Prerequisites and co-requisites	Knowledge of the elementary basics of accounting.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written colloquium with problem tasks and test questions or written colloquium with problem tasks. Detailed conditions are determined by the teacher at the beginning of the semester.	51.0%	100.0%
Recommended reading	Basic literature	E. Walińska, Rachunkowość finansowa. Podręcznik. Ujęcie sprawozdawcze i ewidencyjne, Wolters Kluwer, Warszawa [ostatnie wydanie]	
	Supplementary literature	1. P. Szczypa, Rachunkowość finansowa od teorii do praktyki, CeDeWu, Warszawa [ostatnie wydanie]	
		2. M. Strojek Filus, E. Maruszewska, Rachunkowość finansowa wprowadzenie, Poltext, Warszawa [ostatnie wydanie]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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