

**Subject card**

<b>Subject name and code</b>	Master Seminar 1, PG_00178863						
<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 Optional subject group 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>	2	<b>ECTS credits</b>			2.0		
<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 Kotowska				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	0.0	0.0	0.0	0.0	16.0	16
	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>	16		3.0		31.0	50
<b>Subject objectives</b>	<ol style="list-style-type: none"> <li>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.</li> <li>Preparation for the thesis defense.</li> </ol>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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: <ul style="list-style-type: none"> <li>• possesses knowledge of accounting and finance necessary to write a diploma thesis;</li> <li>• appropriately selects research material needed to achieve the thesis objectives;</li> <li>• chooses suitable methods, techniques, and tools for data collection and analysis, enabling the description of research problems addressed in the thesis.</li> </ul>	[SW3] text preparation/written work
	[FiRMU2_K01] The student is prepared to acquire and enhance their knowledge necessary to address both cognitive and practical problems, particularly in the fields of management, quality sciences, economics, and finance. They are also equipped to critically evaluate the information received and seek guidance from experts in finance and accounting when facing challenges in problem-solving 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
	[FiRMU2_U07] Students can create detailed written papers, including reviews, analyses, or research papers, along with presentations and oral speeches on finance and accounting topics.	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
	[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 formulates the diploma thesis topic and develops the work concept based on their knowledge of accounting and finance as well as a review of relevant literature.	[SU3] text preparation/written work
	[FiRMU2_U02] The student is able to propose or design suitable solutions, including innovative ones, to complex problems in finance and accounting.	The student: <ul style="list-style-type: none"> <li>• formulates the research problem;</li> <li>• prepares a research plan (outlining the stages) necessary to achieve the thesis objective and solve the research problem;</li> <li>• proposes applicable data collection and analysis techniques that enable addressing the research problems undertaken in the thesis;</li> <li>• selects appropriate literature and obtains materials relevant to achieving the thesis objective</li> </ul>	[SU3] text preparation/written work

## 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 Gościński**

- 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

	<p>Benchmarking Balanced scorecard Budgeting in the enterprise Responsibility centers Managerial reporting</p> <p><b>Dr Ewa Spigarska</b></p> <p>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</p> <p><b>Dr Beata Zackiewicz-Brunke</b></p> <ul style="list-style-type: none"> <li>• Financial Accounting</li> <li>• Managerial Accounting</li> <li>• Cost Accounting</li> </ul> <p><b>Dr Aleksandra Żurawik-Manasterska</b></p> <ul style="list-style-type: none"> <li>• Valuation and recording of assets and liabilities of the enterprise</li> <li>• Formation of the financial result in enterprises</li> <li>• Financial analysis: assessment of liquidity, profitability, operational efficiency, and indebtedness of economic entities</li> <li>• Budget analysis of public finance sector units</li> <li>• Forms of tax record-keeping for micro-enterprises</li> <li>• Financial reporting</li> </ul>								
Prerequisites and co-requisites	The student should possess a solid and well-established knowledge of accounting and finance.								
Assessment methods and criteria	<table border="1" data-bbox="448 1321 1490 1413"> <thead> <tr> <th data-bbox="448 1321 794 1355">Subject passing criteria</th> <th data-bbox="794 1321 1141 1355">Passing threshold</th> <th data-bbox="1141 1321 1490 1355">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 1355 794 1413">Required portion of the thesis submitted</td> <td data-bbox="794 1355 1141 1413">51.0%</td> <td data-bbox="1141 1355 1490 1413">100.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Required portion of the thesis submitted	51.0%	100.0%
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Required portion of the thesis submitted	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	<ol style="list-style-type: none"> <li>1. Kaszyńska A., Jak napisać, przepisać i z sukcesem obronić pracę dyplomową?, Wyd. Złote Myśli, Gliwice 2008</li> <li>2. Lelusz H., Kowalewski M., Lasmanowicz R., Metodyka pisania prac dyplomowych o tematyce ekonomicznej, Wydaw. Uniwersytetu Warmińsko-Mazurskiego, Olsztyn 2000</li> <li>3. Ładoński W., Urban S., Proces tworzenia prac dyplomowych i magisterskich na studiach ekonomicznych. Poradnik, PWN, Warszawa 1989</li> <li>4. Opoka E., Uwagi o pisaniu i redagowaniu prac dyplomowych, Politechnika Śląska, Gliwice 2001</li> <li>5. Pawlik K., Zenderowski R., Dyplom z Internetu. Jak korzystać z Internetu pisząc prace dyplomowe?, CeDeWu, Warszawa 2010/2011</li> <li>6. Roszczypała J., Metodyka przygotowania prac licencjackich i magisterskich, Wyższa Szkoła Ekonomiczna, Warszawa 2003</li> <li>7. Wójcik K., Piszę akademicką pracę promocyjną licencjacką, magisterską, doktorską, Wydawnictwo Placet, Warszawa 2005</li> <li>8. Zenderowski R., Praca magisterska, licencjat. Krótki przewodnik po metodologii pisania pracy dyplomowej, CeDeWu, Warszawa 2009</li> </ol>							

	eResources addresses	
Example issues/ example questions/ tasks being completed	-	
Work placement	Not applicable	

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