

Subject card

Subject name and code	Accounting for Public Finance Sector Entities, PG_00177725						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
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			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 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		61.0	125
Subject objectives	<p>1.</p> <p>A. Identify events and transactions that are the subject of accounting for incorporated public finance entities.</p> <p>B. Documentation, valuation and presentation in the financial statements of economic operations occurring in entities of the public finance sector with legal personality, including, among others, cultural institutions, public universities, independent public health care institutions.</p> <p>C. Recognition of events and transactions subject to budgetary accounting.</p> <p>D. Understand and use the chart of accounts for unincorporated public finance sector units, including budget units and local government budget establishments, as well as knowledge of the principles of recording budget execution in local government units.</p> <p>E. Documentation, valuation, decertification and presentation in the financial statements of economic operations occurring in local government units, budget units and local government budget establishments.</p>						

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 identifies transactions that are the subject of accounting of selected types of public finance sector entities	[SW4] 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: - recognizes and identifies balance sheet and result categories of public finance sector entities. - identifies categories included in financial and budget reporting and recognizes relationships between report items.	[SW4] test/exam - oral or written
	[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 public finance sector units, including ethical standards applicable to employees of financial and accounting departments of these units, - valuation, assignment and recording of operations occurring in selected types of public finance sector units, - prepares financial statements of selected types of public finance sector entities.	[SU4] test/exam - oral or written
Subject contents	1. Accounting of entities of the public finance sector 1.1 Accounting of entities of the public finance sector with legal personality. 1.2 Budgetary accounting, including 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 2. Wojciech Rup , Wzory księgowania 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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