

**Subject card**

<b>Subject name and code</b>	Basic Finance and Accounting, PG_00189671						
<b>Field of study</b>	Management of Artistic Institutions						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2026/2027		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study Humanistic-social subject group Subject group related to practical vocational preparation		
<b>Mode of study</b>	full-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>	practical	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Division of Research into the Performing Arts -> Institute of English and American Studies -> Faculty of Languages -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	Subject supervisor		dr Wojciech Kozłowski				
	Teachers						
<b>Lesson types</b>	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	30		2.0		18.0	50
<b>Subject objectives</b>	<p>The aim of the course is to provide students with issues related to the functioning of the accounting system in an enterprise, in particular:</p> <ul style="list-style-type: none"> <li>• the essence of accounting as part of the enterprise information system,</li> <li>• characteristics of assets and liabilities,</li> <li>• accounting records of economic operations (balance sheet and profit and loss),</li> <li>• characteristics of the categories shaping the company's financial result,</li> <li>• rules for determining the gross and net financial result.</li> </ul>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZIAL3_K05] They are ready to fulfill professional roles responsibly and adhere to and promote principles of professional ethics in their managerial and/or artistic activity.	Remains open to changes in legal regulations regarding accounting.	[SK4] test/exam - oral or written
	[ZIAL3_K01] They are prepared for a critical assessment of their knowledge and skills; they understand the importance of ongoing learning and professional development in managerial and/or artistic activity.	Understands the need to constantly supplement and deepen acquired knowledge in the field of accounting due to the high frequency of changes in legal regulations.	[SK4] test/exam - oral or written
	[ZIAL3_U01] They are able to apply their knowledge of arts studies, management and quality studies, and literary studies to solve cognitive problems and carry out professional tasks in managing arts and cultural institutions, and/or in realizing their own artistic designs, particularly in stage practice, selecting appropriate methods and tools.	Can: register basic economic operations on balance sheet accounts, profit and loss adjustment accounts and in analytical records; read and interpret financial data included in accounts, trial balances and basic financial statements such as the balance sheet and profit and loss account; determine the financial result by calculation, use the Accounting Act correctly; apply the acquired knowledge in the field of accounting and finance in professional practice; use accounting and finance terminology correctly.	[SU4] test/exam - oral or written
	[ZIAL3_U03] They are capable of communicating effectively using specialized terminology in arts studies, management and quality studies, literary studies, as well as auxiliary and related studies.	Knows and uses the basic concepts of accounting, in particular regarding: balance sheet items, account and loss items, accounting documentation and the accounting process.	[SU4] test/exam - oral or written
	[ZIAL3_W02] They have an advanced understanding of fundamental theories, methodologies, and terminology in fields of arts studies, management and quality studies, literary studies, as well as auxiliary and related studies.	Has basic knowledge of accounting and finance and understands their relationship with other social sciences.	[SW4] test/exam - oral or written
	[ZIAL3_W08] They are acquainted with the fundamental economic, legal, ethical, and social determinants of managerial activity in the arts and culture sector and/or the practice of the artist's profession.	Knows and understands: (a) basic principles and standards as well as legal provisions regulating the functioning of accounting, (b) sources of data and information from the accounting system.	[SW4] test/exam - oral or written
	[ZIAL3_W01] They possess an advanced level of general knowledge in fields of arts studies, management and quality studies, literary studies, as well as auxiliary and related studies.	Knows the principles of preparing Statement of Financial Position (aka Balance Sheet) and simplified Profit and loss account, the principles of operation of balance sheet accounts, corrective profit and loss accounts and analytical records.	[SW4] test/exam - oral or written

Subject contents	<p>1. Subject, scope and accounting principles.</p> <p>1.1. Sources of legal regulations shaping the balance sheet law in Poland and worldwide.</p> <p>1.2. Accounting as an element of the 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. Elements of financial statements according to Polish balance sheet law. Types, structure and purposes of financial statements.</p> <p>2. Balance sheet, profit and loss account according to the Accounting Act.</p> <p>2.1. Balance.</p> <p>2.1.1. Balance sheet equation, its meaning and use in accounting.</p> <p>2.1.2. Criteria for qualifying assets and liabilities.</p> <p>2.1.3. The structure of assets in the balance sheet of units (enterprises) conducting production and commercial activities.</p> <p>2.1.4. The structure of liabilities in the balance sheet of units (enterprises) conducting production and commercial activities.</p> <p>2.2. Profit and Loss Account.</p> <p>2.2.1. Criteria for recognizing revenues and expenses in the profit and loss account.</p> <p>2.2.2. Structure of the profit and loss account.</p> <p>3. Economic events (including economic operations), rules for documenting and recording them.</p> <p>3.1. Types of economic events and their impact on the balance sheet and profit and loss account.</p>								
Prerequisites and co-requisites									
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="448 1653 798 1691">Subject passing criteria</th> <th data-bbox="798 1653 1141 1691">Passing threshold</th> <th data-bbox="1141 1653 1492 1691">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 1691 798 1796">Written or oral end-term test or course paper. Details will be provided by the lecturer at the start of the semester.</td> <td data-bbox="798 1691 1141 1796">51.0%</td> <td data-bbox="1141 1691 1492 1796">100.0%</td> </tr> </tbody> </table>	Subject passing criteria	Passing threshold	Percentage of the final grade	Written or oral end-term test or course paper. Details will be provided by the lecturer at the start of the semester.	51.0%	100.0%		
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	eResources addresses								

Example issues/ example questions/ tasks being completed	Post the indicated economic transaction.  Assign to the appropriate asset/liability group.  Assign to the appropriate income/expense item.
Work placement	Not applicable

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