

Subject card

Subject name and code	Accounting, PG_00195011						
Field of study	Sport Management						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2026/2027		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study 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	1	Language of instruction			Polish		
Semester of study	2	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	2.0	63.0	125		
Subject objectives	<p>1. Subject matter, scope and principles of accounting</p> <p>A. Understanding the regulatory environment and the process of developing accounting regulations, as well as identifying the appropriate legal provisions and regulations applicable to specific organizational units.</p> <p>B. Explaining the necessity and purpose of preparing financial statements by entities operating in various legal forms, particularly by commercial companies, and identifying the users of these statements along with justifying their information needs.</p> <p>C. Explaining the objectives and methods of applying fundamental accounting principles and defining the concepts referred to by these principles.</p> <p>D. Determining the effects of applying or not applying fundamental accounting principles, as well as the consequences of failing to meet the going concern assumption.</p> <p>2. Balance sheet, income statement according to the Accounting Act</p> <p>A. Classifying and valuing assets and liabilities to their respective balance sheet positions.</p> <p>B. Preparing an opening balance sheet, including a simplified opening balance sheet for small and micro entities, based on sample inventory data in connection with the commencement of bookkeeping.</p> <p>C. Preparing a balance sheet, including a simplified balance sheet for small and micro entities.</p> <p>D. Classifying revenues and expenses (applying the accrual principle) to the appropriate segments of the profit and loss account.</p> <p>E. Determining the net financial result and the results of individual segments of the profit and loss account.</p> <p>F. Preparing a profit and loss account, including a simplified profit and loss account for small and micro entities.</p> <p>3. Economic events (including economic operations), the principles of their documentation and recording</p> <p>A. Classifying economic events from the perspective of their impact on changes in the balance sheet and the profit and loss account.</p> <p>B. Interpreting the effects of economic events in the context of changes in balance sheet positions and results.</p> <p>C. Distinguishing accounting documents from other types of documentation.</p> <p>4. Financial result vs. tax result or management result</p> <p>A. Identifying the differences between financial and tax results or management results</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZSSML3_U02] Can identify problems related to the functioning of an organisation, especially the sports market, the processes carried out within it, and its relations with the environment, and propose appropriate solutions.	The student: <ul style="list-style-type: none"> • identifies and presents assets and liabilities in the balance sheet; • identifies and presents revenues and expenses in the income statement; • evaluates the effects of business transactions in the context of changes in balance sheet and income statement items; • calculates and determines the financial result (net income); as well as the result for the purposes of management decision-making • prepares the balance sheet and the income statement 	[SU4] test/exam - oral or written
	[ZSSML3_U04] Can correctly select and appropriately apply methods and tools from the fields of management and quality sciences, as well as economics and finance, for decision-making, especially in the sports market.	he student applies appropriate financial accounting methods and tools to accurately present balance sheet and income statement items in financial reporting, in particular in sports organisations.	[SU4] test/exam - oral or written
	[ZSSML3_W06] Has advanced knowledge and understanding of the principles of rational decision-making in relation to specific resources, functional areas within an organisation, processes, and levels of management, particularly in the context of the sports market organisation.	he student: <ul style="list-style-type: none"> • defines the subject, scope, and principles of financial accounting; • defines and classifies assets and liabilities in accordance with their presentation in the balance sheet; • defines and classifies revenues and expenses within the appropriate segments of the income statement; • explains the principles of documenting and recording business transactions; • identifies the impact of business transactions on balance sheet and income statement items; • recognizes methods of determining the financial result; • describes the principles of preparing the balance sheet and the income statement; • explains the differences between accounting profit (financial result) and taxable income or management result. 	[SW4] test/exam - oral or written

Subject contents

1. Subject matter, scope and principles of accounting
 - 1.1. Sources of legal regulations shaping balance sheet law in Poland and around the world
 - 1.2. Accounting as an element of an entity's information system.
 - 1.3. Basic concepts and definitions as well as functions, tasks and components of accounting.
 - 1.4. The essence and importance of the conceptual assumptions and qualitative characteristics of the financial statements:
 - a) the conceptual assumptions of accrual and continuity of operations,
 - b) the main qualitative features of the financial statements,
 - c) overarching accounting principles,
 - d) general valuation methods for balance sheet components.
 - 1.5. Elements of financial statements according to Polish and international accounting law.
2. Balance sheet, income statement according to the Accounting Act
 - 2.1. Balance sheet
 - 2.1.1. The balance sheet equation - its meaning and use in accounting.
 - 2.1.2. Criteria for the classification of assets and liabilities.
 - 2.1.3. Principles of valuation of individual balance sheet components at initial recognition and at the balance sheet date.
 - 2.1.4. The structure of balance sheet assets of units (enterprises) engaged in production and commercial activities.
 - 2.1.5. Structure of the liabilities of the balance sheet of units (enterprises) engaged in production and commercial activities.
 - 2.1.6. Rules for the preparation of the balance sheet, including a simplified balance sheet for small and micro entities.
 - 2.2. Profit and loss account
 - 2.2.1. Criteria for the recognition of income and expenses in the profit and loss account.
 - 2.2.2. Structure of the profit and loss account.
 - 2.2.3. Principles for the preparation of the profit and loss account, including the simplified profit and loss account for small and micro entities.
3. Economic events (including economic operations), the principles of their documentation and recording
 - 3.1. Types of economic events and their impact on the balance sheet and the profit and loss account.
 - 3.2. Documentation of economic events; content of evidence.
 - 3.3. Control and qualification of evidence for inclusion in the accounts.
4. Financial result vs. tax result or management result

Additional curriculum content dedicated to exercises for students of Sports Management:

1. Organizational and legal forms in sports activities and accounting obligations (coaches, athletes, sports clubs).
2. Basics of accounting of a sports club - capital companies (joint-stock companies, limited liability companies), associations (including those registered in the National Court Register), foundations, student sports clubs.
 - 2.1. Equity and external capital. Classification, value measurement, reporting.
 - 2.2. Non-current assets and current assets in sports clubs. Classification, value measurement, reporting.
 - 2.3. Problems of valuation of assets under players' rights - on examples.
 - 2.4. Statutory revenues from: statutory fees, membership fees, central subsidies (including Ministry of Sport), subsidies from sports associations, subsidies from local government units, subsidies and donations from sponsors, donations from legal entities, donations from natural persons, proceeds from OPP 1.5%, revenues from paid and unpaid public benefit activities, revenues from the economic sector.
 - 2.5. Costs related to the grants received, operating costs not related to the grants received, costs of paid and unpaid public benefit activities, general (administrative) costs.
 - 2.6. Commercial settlements.

	<p>2.7. Public-law settlements.</p> <p>2.8. Non-cash and cash transactions.</p> <p>3. Taxation of sports activities: personal and corporate income tax Value added tax:</p> <p>- taxation of coaches and athletes,</p> <p>- taxation of sports clubs, with particular emphasis on: tax exemptions, donations.</p> <p>4. Reporting of sports clubs depending on the organizational and legal form (associations, foundations, joint-stock companies).</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
Recommended reading	<p>Basic literature</p> <p>Supplementary literature</p> <p>eResources addresses</p>	<p>Literatura wykorzystywana podczas zajęć:</p> <ol style="list-style-type: none"> 1. Ustawa z dnia 29 września 1994 r. o rachunkowości, Dz. U. z 1994 nr 121 poz. 591 z późn. zm. 2. Ustawa z dnia 25 czerwca 2010 r. o sporcie, Dz. U. z 2010 r., nr 127, poz. 857 z późn. zm. 3. Ustawa z dnia 24 kwietnia 2003 r. o działalności pożytku publicznego i o wolontariacie, Dz. U. 2022 r., poz. 1327 z późn. zm. 4. CIT ustawa z dnia 15 lutego 1992 r. o podatku dochodowym od osób prawnych, Dz. U. 1992 nr 21 poz. 86 z późn. zm. 5. PIT ustawa z dnia 26 lipca 1991 r. o podatku dochodowym od osób fizycznych, Dz. U. 1991 nr 80 poz. 350 z późn. zm. 6. Ustawa z dnia 20 listopada 1998 r. o zryczałtowanym podatku dochodowym od niektórych przychodów osiąganych przez osoby fizyczne, Dz. U. 1998 nr 144 poz. 930 z późn. zm. 7. Ustawa z dnia 7 kwietnia 1989 r. Prawo o stowarzyszeniach, Dz. U. 1989 nr 20 poz. 104 z późn. zm. 8. Ustawa z dnia 6 kwietnia 1984 r. o fundacjach, Dz. U. 1984 nr 21 poz. 97 z późn. zm. 9. Portal organizacji pozarządowych, https://poradnik.ngo.pl/ 10. Gierusz B., Podręcznik samodzielnej nauki księgowania, ODDK, Gdańsk. 11. Bareja K., Sprawozdawczość klubów piłkarskich społeczna czy finansowa?, Studia Oeconomica Posnaniensia, 2016, vol. 4, no. 11, s. 7-20, DOI: 10.18559/SOEP.2016.11.1; https://web.archive.org/web/20180602184820id_/http://www.soep.ue.poznan.pl/jdownloads/Wszystkie%20numery/Rok%202016/01_bareja.pdf 12. Obrzeźgiewicz D., Cechy charakterystyczne sprawozdań finansowych klubów sportowych na przykładzie klubów Polskiej Ligi Koszykówki, Studia Oeconomica Posnaniensia, 2019, vol. 7, no. 3, s. 92-114, DOI: 10.18559/SOEP.2019.3.6, https://bazekon.uek.krakow.pl/gospodarka/171588539 13. Wilczewski M., Wpływ wyceny kart zawodniczych na bilans klubu piłkarskiego, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2013, nr 313, s. 159-169, https://www.dbc.wroc.pl/dlibra/doccontent?id=28166 <ol style="list-style-type: none"> 1. Chałupczak J., Zasady rachunkowości. Zbiór zadań z rozwiązaniami, ODDK, Gdańsk [ostatnie wydanie] 2. Małkowska D., Rachunkowość od podstaw. Zbiór zadań z komentarzem, ODDK, Gdańsk [ostatnie wydanie] 3. Gierusz J., Plan kont z komentarzem, ODDK, Gdańsk [ostatnie wydanie] 	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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