**KIERUNEK: FINANSE I RACHUNKOWOŚĆ**

**POZIOM KSZTAŁCENIA: DRUGIEGO STOPNIA**

**FORMA STUDIÓW: NIESTACJONARNE**

**SEMESTR 1**

**AKTUALIZACJA – 2025.09.24**

**UWAGA:**

* **inauguracja i wykłady prowadzone są w trybie zdalnym,**
* **ćwiczenia prowadzone są stacjonarnie (przy zajęciach podane są sale).**

**SKRÓTY:**

|  |  |
| --- | --- |
| **Ekonomia matematyczna** | **EM** |
| **Etykieta biznesowa** | **EB** |
| **Język obcy specjalistyczny I** | **JO** |
| **Podatki** | **POD** |
| **Prawo cywilne** | **PC** |
| **Project Financial Management** | **PFM** |
| **Procesy społeczno-gospodarcze** | **PSG** |
| **Rachunkowość zarządcza** | **RZ** |
| **Rozwój regionalny** | **RR** |

|  |
| --- |
| **FIR 1 ROK STUDIA NIESTACJONARNE II STOPNIA (semestr 1)** **(specjalność 1A\* i 2A\*\*)** |
| **Data** | **4.10.2025** | **5.10.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6****L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **9.20-10.05** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **10.10-10.55** |  |  |  |  |  |  |  |  | **INAUGURACJA****GODZ. 10.00** |
| **11.10-11.55** |  |  |  |  |  |  |  |  |
| **12.00-12.45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **12.50-13.35** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **13.50-14.35** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **14.40-15.25** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **15.30-16.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **16.30-17.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **11.10.2025** | **12.10.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** | **PFM** | **POD** |
| **9.20-10.05** |
| **10.10-10.55** |
| **11.10-11.55** | **EM** | **RZ** |
| **12.00-12.45** |
| **12.50-13.35** |
| **13.50-14.35** | **EB** | **PSG** |
| **14.40-15.25** |
| **15.30-16.15** |
| **16.30-17.15** | **PSG** | **RR** |
| **17.20-18.05** |
| **18.10-18.55** |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **18.10.2025** | **19.10.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** | **EM****P16** | **RR****P22** |  |  |  |  |  | **PFM****L10A** | **POD****S7** | **JO****P9** |
| **9.20-10.05** |  |  |  |  |  |
| **10.10-10.55** |  |  |  |  |  |
| **11.10-11.55** | **PFM****L10A** |  | **EM****P16** | **RR****P22** | **JO****P9** |  | **PFM****L10A** | **POD****S7** |
| **12.00-12.45** |  |  |
| **12.50-13.35** |  |  |
| **13.50-14.35** | **RR****P22** | **PFM****L10A** |  | **EM****P16** | **POD****S7** | **JO****P9** |  | **PFM****L10A** |
| **14.40-15.25** |  |  |
| **15.30-16.15** |  |  |
| **16.30-17.15** |  |  |  |  | **PFM****L10A** |  |  |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **25.10.2025** | **26.10.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** | **PFM** | **POD** |
| **9.20-10.05** |
| **10.10-10.55** |
| **11.10-11.55** | **RZ** | **RR** |
| **12.00-12.45** |
| **12.50-13.35** |
| **13.50-14.35** | **EM** | **EB** |
| **14.40-15.25** |
| **15.30-16.15** |
| **16.30-17.15** | **PC** |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **1.11.2025** | **2.11.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **9.20-10.05** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **10.10-10.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **11.10-11.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **12.00-12.45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **12.50-13.35** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **13.50-14.35** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **14.40-15.25** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **15.30-16.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **16.30-17.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **8.11.2025** | **9.11.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** |  |  | **EM****H22** | **JO****H11** | **PC****H11** | **RR****H22** |  | **PFM****S12** |
| **9.20-10.05** |  |  |  |
| **10.10-10.55** |  |  |  |
| **11.10-11.55** | **EM****H22** | **JO****H11** | **PFM****S12** |  |  | **RR****H22** |  | **PFM****S12** | **PC****H11** |
| **12.00-12.45** |  |  |  |
| **12.50-13.35** |  |  |  |
| **13.50-14.35** | **JO****H11** | **PFM****S12** |  | **EM****H22** |  | **PFM****S12** | **PC****H11** | **RR****H22** |
| **14.40-15.25** |  |  |
| **15.30-16.15** |  |  |
| **16.30-17.15** | **PFM****S12** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **15.11.2025** | **16.11.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** | **PFM** | **EM** |
| **9.20-10.05** |
| **10.10-10.55** |
| **11.10-11.55** | **POD** | **RZ** |
| **12.00-12.45** |
| **12.50-13.35** |
| **13.50-14.35** | **PC** | **RR** |
| **14.40-15.25** |
| **15.30-16.15** |
| **16.30-17.15** | **PSG** | **EB** |
| **17.20-18.05** |
| **18.10-18.55** |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **22.11.2025** | **23.11.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** | **POD****H11** | **EM****H22** |  |  |  |  | **PFM****S12** |  | **JO****H11** | **RZ****H22** |
| **9.20-10.05** |  |  |  |  |  |
| **10.10-10.55** |  |  |  |  |  |
| **11.10-11.55** |  | **PFM****L10A** | **POD****H11** | **EM****H22** | **RZ****H22** | **PFM****S12** |  | **JO****H11** |
| **12.00-12.45** |  |  |
| **12.50-13.35** |  |  |
| **13.50-14.35** | **EM****H22** |  | **PFM****L10A** | **POD****H11** | **JO****H11** | **RZ****H22** | **PFM****S12** |  |
| **14.40-15.25** |  |  |
| **15.30-16.15** |  |  |
| **16.30-17.15** |  |  |  |  |  |  | **PFM****L10A** |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **29.11.2025** | **30.11.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** | **PFM** | **POD** |
| **9.20-10.05** |
| **10.10-10.55** |
| **11.10-11.55** | **EM** | **RZ** |
| **12.00-12.45** |
| **12.50-13.35** |
| **13.50-14.35** | **PC** | **PC** |
| **14.40-15.25** |
| **15.30-16.15** |
| **16.30-17.15** | **EB** | **RR** |
| **17.20-18.05** |
| **18.10-18.55** |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **6.12.2025** | **7.12.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** |  |  | **JO****H11** | **POD****H22** | **RR****H11** | **EM****H22** | **PFM****L10A** |  |
| **9.20-10.05** |  |  |  |
| **10.10-10.55** |  |  |  |
| **11.10-11.55** | **JO****H11** | **POD****H22** |  |  | **PFM****L10A** | **EM****H22** | **PFM****L10A** |  | **RR****H11** |
| **12.00-12.45** |  |  |  |
| **12.50-13.35** |  |  |  |
| **13.50-14.35** | **POD****H22** |  | **PFM****L10A** | **JO****H11** | **PFM****L10A** |  | **RR****H11** | **EM****H22** |
| **14.40-15.25** |  |  |
| **15.30-16.15** |  |  |
| **16.30-17.15** |  | **PFM****L10A** |  |  |  |  |  |  |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **13.12.2025** | **14.12.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** | **JO****H11** | **POD****H22** | **RR****H03** | **RZ****P1** | **EM****P14** | **PC****P4** |
| **9.20-10.05** |
| **10.10-10.55** |
| **11.10-11.55** | **RR****H03** | **JO****H11** | **POD****H22** | **PC****P4** | **RZ****P1** | **EM****P14** |
| **12.00-12.45** |
| **12.50-13.35** |
| **13.50-14.35** | **POD****H22** | **RR****H03** | **JO****H11** | **EM****P14** | **PC****P4** | **RZ****P1** |
| **14.40-15.25** |
| **15.30-16.15** |
| **16.30-17.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **20.12.2025** | **21.12.2025** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** | **POD** | **POD** |
| **9.20-10.05** |
| **10.10-10.55** |
| **11.10-11.55** | **PC** | **PC** |
| **12.00-12.45** |
| **12.50-13.35** |
| **13.50-14.35** | **PSG** |  |  |  |  |  |  |
| **14.40-15.25** |  |  |  |  |  |  |
| **15.30-16.15** |  |  |  |  |  |  |
| **16.30-17.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **10.01.2026** | **11.01.2026** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** | **POD****H11** | **RZ****H03** | **EM****H22** |  |  |  |  |  |  |
| **9.20-10.05** |  |  |  |  |  |  |
| **10.10-10.55** |  |  |  |  |  |  |
| **11.10-11.55** | **EM****H22** | **POD****H11** | **RZ****H03** |  |  |  |  |  |  |
| **12.00-12.45** |  |  |  |  |  |  |
| **12.50-13.35** |  |  |  |  |  |  |
| **13.50-14.35** | **RZ****H03** | **EM****H22** | **POD****H11** |  |  |  |  |  |  |
| **14.40-15.25** |  |  |  |  |  |  |
| **15.30-16.15** |  |  |  |  |  |  |
| **16.30-17.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **17.01.2026** | **18.01.2026** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** |  |  |  |  |  |  |  |  |  |  |  |  | **PC****H22** |
| **9.20-10.05** |  |  |  |  |  |  |  |  |  |  |  |  |
| **10.10-10.55** |  |  |  |  |  |  |  |  |  |  |  |  |
| **11.10-11.55** |  |  |  |  |  |  |  |  |  |  | **PC****H22** | **JO****H11** |
| **12.00-12.45** |  |  |  |  |  |  |  |  |  |  |
| **12.50-13.35** |  |  |  |  |  |  |  |  |  |  |
| **13.50-14.35** |  |  |  |  |  |  |  |  | **PC****H22** | **JO****H11** |  |  |
| **14.40-15.25** |  |  |  |  |  |  |  |  |  |  |
| **15.30-16.15** |  |  |  |  |  |  |  |  |  |  |
| **16.30-17.15** |  |  |  |  |  |  |  |  | **JO****H11** |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **24.01.2026** | **25.01.2026** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** | **RZ****P9** |  |  |  |  |  |  |  |  |  |  |  |  |
| **9.20-10.05** |  |  |  |  |  |  |  |  |  |  |  |  |
| **10.10-10.55** |  |  |  |  |  |  |  |  |  |  |  |  |
| **11.10-11.55** | **POD****P14** | **RZ****P9** |  |  |  |  |  |  |  |  |  |  |
| **12.00-12.45** |  |  |  |  |  |  |  |  |  |  |
| **12.50-13.35** |  |  |  |  |  |  |  |  |  |  |
| **13.50-14.35** |  |  | **POD****P14** | **RZ****P9** |  |  |  |  |  |  |
| **14.40-15.25** |  |  |  |  |  |  |  |  |
| **15.30-16.15** |  |  |  |  |  |  |  |  |
| **16.30-17.15** |  |  |  |  | **POD****P14** |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Data** | **31.01.2026** | **1.02.2026** |
| **Grupa ćw.** | **C1** | **C2** | **C3** | **C1** | **C2** | **C3****C4** |
| **Lab.** | **L1** | **L2** | **L3** | **L4** | **L5****L6** | **L6** | **L1** | **L2** | **L3** | **L4** | **L5** | **L6****L7****L8** |
| **7.40-8.25** |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.30-9.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **9.20-10.05** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **10.10-10.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **11.10-11.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **12.00-12.45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **12.50-13.35** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **13.50-14.35** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **14.40-15.25** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **15.30-16.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **16.30-17.15** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **17.20-18.05** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **18.10-18.55** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **19.00-19:45** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |