



## DESCRIPTION OF THE OBJECT

<b>FIELD OF STUDY</b>	Zarządzanie
<b>SPECIALISATION</b>	Wszystkie
<b>MODE OF STUDY</b>	Full-time studies / Part-time studies
<b>SEMESTER</b>	4

<b>Name of the subject</b>	<b>Financial accounting</b>
<b>Hourly dimension of particular forms of classes</b>	Full-time studies – 30 Part-time studies - 30
	• <b>lectures</b> Full-time studies – 15 Part-time studies – 15
	• <b>other forms</b> Full-time studies – 15 Part-time studies – 15

<b>Learning objectives:</b>	<ul style="list-style-type: none"> <li>– The student will acquire knowledge and skills in accounting for events related to operational, non-operational and financial activities concerning:</li> <li>– fixed assets</li> <li>– current assets</li> <li>– equity (own funds)</li> <li>– liabilities and provisions for liabilities</li> <li>– the accounting treatment of the process of selling products and goods:</li> <li>– recognition of other operating activities</li> <li>– determination of the financial result and its accounting</li> </ul>
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<b>Learning outcomes for the subject</b>			
<b>Number</b>	<b>Learning outcomes, a student who has successfully completed the course will be able to:</b>	<b>Reference of learning outcomes for the programme</b>	<b>The reference to the learning outcomes for the area</b>
EK_W01	identifies, defines basic terminology contained in the Accounting Act	K_W01	P6S_WG
EK_W02	knows selected methods and techniques for recording business events	K_W02	P6S_WG
EK_W03	has a basic knowledge of the relationship between the economy and the economic unit	K_W03	P6S_WG
EK_U04	can use the basic terminology of the Accounting Act	K_U01	P6S_UW
EK_U05	is able to use basic theoretical knowledge to keep simple accounting records	K_U02	P6S_UW
EK_K06	is aware of the level of his/her knowledge and skills, understands the need for constant personal and professional development, is prepared to undertake a second degree studies	K_K01	P6S_KK
EK_K07	is ready to independently acquire and improve knowledge and professional skills in the conditions of integration processes in Europe and globalisation in the world	K_K04	P6S_KO

<b>Content number</b>	<b>Educational/ curricular content</b>	<b>Reference to learning outcomes for the subject</b>
	<b>Wykłady</b>	
T_01	Recording of assets	EK_W01 EK_W03 EK_U04 EK_K06 EK_K07
T_02	Liability records	EK_W01 EK_W03 EK_U04 EK_K01 EK_K02
T_03	Cost and revenue accounting	EK_W01 EK_W03 EK_U01 EK_K06 EK_K07
T_04	Determination of the financial result	EK_W01 EK_W03 EK_U04 EK_K06 EK_K07

	<b>Exercises</b>	
T_05	Fixed assets records (including depreciation)	EK_W02 EK_W03 EK_U04 EK_U05
T_06	Records of intangible assets and long-term investments	EK_W02 EK_W03 EK_U04 EK_U05
T_07	Monetary asset records	EK_W02 EK_W03 EK_U04 EK_U05
T_08	Records of bank loans and short-term financial assets	EK_W02 EK_W03 EK_U04 EK_U05
T_09	Accounting records (including wages and salaries)	EK_W02 EK_W03 EK_U04 EK_U05
T_10	Inventory of materials	EK_W02 EK_W03 EK_U04 EK_U05
T_11	Cost records	EK_W02 EK_W03 EK_U04

		EK_U05
T_12	Work product records with costing circle and costing	EK_W02 EK_W03 EK_U04 EK_U05
T_13	Records of income and extraordinary gains and losses	EK_W02 EK_W03 EK_U04 EK_U05
T_14	Determination of financial result by calculation and comparison method with the determination of the change in the state of products	EK_W02 EK_W03 EK_U04 EK_U05
T_15	Records of capital (including distribution of profit or loss) and reserves	EK_W02 EK_W03 EK_U04 EK_U05

Methods and forms of teaching	Educational and curricular content
Lecture with multimedia presentation of selected issues	T_01 – T_04
Conversation lecture	
Problem-based lecture	
Informative lecture	
Discussion	
Working with text	
Case study method	
Problem-based learning	
Didactic/simulation game	
Exercise method	T_05 – T_15
Workshop method	
Project method	
Multimedia presentation	
Audio and/or video demonstrations	
Activation methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, „snowball” method, constructing „mind maps”)	
Other (which ones?) - ...	
...	

Evaluation criteria in relation to particular learning outcomes				
Learning outcome	For assessment 2	For assessment 3	For assessment 4	For assessment 5
EK_W01	Student does not identify, define basic terminology contained in the Accounting Act	The student identifies, defines basic terminology contained in the Accounting Act	Student does not identify, defines basic terminology contained in the Accounting Act with the ability to give examples	The student does not identify, defines the basic terminology of the Accounting Act with the ability to give examples in the industry given by the instructor
EK_W02	The student does not know the selected	Student knows selected methods and techniques of	Student/ka zna wybrane metody i	Student/ka zna wybrane metody i techniki

	methods and techniques of registering business events	recording business events, but has difficulties in applying them in practice	techniki rejestracji zdarzeń gospodarczych, ale popełnia błędy techniczne	rejestracji zdarzeń gospodarczych
EK_W03	Does not possess basic knowledge of the relationship between the economy and the economic unit	Has a basic knowledge of the relationship between the economy and the economic unit with an estimate of the risk	Has a basic knowledge of the relationship between the economy and the business unit and estimates the risks and continuity of the business	Has a basic knowledge of the relationship between the economy and the economic unit
EK_U04	Cannot use the basic terminology of the Accounting Act	Can use the basic terminology of the Accounting Act and can define terms.	Be able to use the basic terminology of the Accounting Act and be able to define and use the terms.	Be able to use the basic terminology contained in the Accounting Act and be able to define and use the terms with attribution to the various components of the financial statements.
EK_U05	Unable to use basic theoretical knowledge for simple accounting records	Is able to use basic theoretical knowledge to make simple accounting records of assets	Is able to use basic theoretical knowledge to carry out simple accounting records of assets and liabilities	Is able to use basic theoretical knowledge to carry out simple accounting records of assets and liabilities, income and expenses
EK_K06	He is not aware of the level of his knowledge and skills, understands the need for constant personal and professional development, is not prepared to undertake a second degree studies	Is aware of the basic level of his/her knowledge and skills, understands the need for constant personal and professional development, is prepared to undertake a second degree studies	Is aware of his/her intermediate level of knowledge and skills, understands the need for continuous personal and professional development, is prepared to take up a second degree	Is aware of his/her advanced level of knowledge and skills, understands the need for constant personal and professional development, is prepared to take up a second degree
EK_K07	Is not ready to independently acquire and improve knowledge and professional skills in the conditions of integration processes in Europe and globalisation in the world	Is ready to acquire and improve knowledge and professional skills in the conditions of integration processes in Europe and globalisation in the world	Is ready to acquire in a team and to improve knowledge and professional skills in the conditions of integration processes in Europe and globalisation in the world	Is ready to acquire in a team and to deepen knowledge and professional skills in the conditions of integration processes in Europe and globalisation in the world

Verification of learning outcomes	EK symbols for the module/subject						
	W01	W02	U03	U04	U05	K06	K07
Written examination	X	X	X	X	X	X	X
Oral examination							
Written credit	X	X	X	X	X	X	X
Oral credit							
Written colloquium							
Oral colloquium							
Test							
Project							
Written work							
Report							
Multimedia presentation							
Work during exercise	X	X	X	X	X	X	X
Other (which?) -							

Hourly teaching load and student workload	Full-time studies	Part-time studies
1. Lectures (joint participation of academics and students)	15	15

2. Other forms (joint participation of academic staff and students)	15	15
3. Consultation with the teacher	15	15
<b>Total 1+2+3</b>	<b>45</b>	<b>45</b>
4. Internships (carried out by students on their own)	—	—
5. Student's own work (including homework and project work, preparation for a credit/exam)	55	55
<b>Total 4+5</b>	<b>55</b>	<b>55</b>
<b>SUMMARY 1+2+3+4+5</b>	<b>100</b>	<b>100</b>
<b>Total ECTS credits according to the study plan</b>	<b>4</b>	

<b>Reference literature</b>	<ol style="list-style-type: none"> <li>1. Sawicki K (red), Rachunkowość finansowa przedsiębiorstw według polskiego prawa bilansowego oraz Dyrektyw UE i MSR/MSSF. Część I, Ekspert Wydawnictwo i Doradztwo, Wrocław 2008</li> <li>2. Świdorska G.K. (red), Wzorcowy plan kont z komentarzem do ustawy o rachunkowości i Międzynarodowych Standardów Rachunkowości (wydanie II rozszerzone), Oficyna Wolters Kluwer business, Warszawa 2012</li> <li>3. Ustawa z dnia 29.09.1994 roku o rachunkowości: <a href="http://isap.sejm.gov.pl/DetailsServlet?id=WDU20091521223">http://isap.sejm.gov.pl/DetailsServlet?id=WDU20091521223</a></li> <li>4. Ustawa o rachunkowości z wyjaśnieniami uzgodnionymi z Departamentem Rachunkowości Ministerstwa Finansów, Wydawnictwo Rachunkowość Sp z o o, 2011</li> </ol>
<b>Complementary literature</b>	<ol style="list-style-type: none"> <li>1. Sawicki K (red), Rachunkowość finansowa przedsiębiorstw według polskiego prawa bilansowego oraz Dyrektyw UE i MSR/MSSF. Część II Zadania z rozwiązaniami, Ekspert Wydawnictwo i Doradztwo, Wrocław 2009</li> <li>2. Sawicki K (red), Rachunkowość. Zasady prowadzenia według znowelizowanych regulacji krajowych i międzynarodowych. Część II. Zadania z rozwiązaniami, Ekspert Wydawnictwo i Doradztwo, Wrocław 2009</li> <li>3. Wskazane przez prowadzącego zajęcia inne pozycje literaturowe oraz akty prawne: <a href="http://isap.sejm.gov.pl/">http://isap.sejm.gov.pl/</a></li> </ol>