

<b>STUDY MODULE DESCRIPTION FORM</b>		
Name of the module/subject <b>Financial Accountancy</b>		Code <b>1011101341011143577</b>
Field of study <b>Engineering Management - Full-time studies -</b>	Profile of study (general academic, practical) <b>general academic</b>	Year /Semester <b>2 / 4</b>
Elective path/specialty <b>-</b>	Subject offered in: <b>Polish</b>	Course (compulsory, elective) <b>obligatory</b>
Cycle of study: <b>First-cycle studies</b>	Form of study (full-time, part-time) <b>full-time</b>	
No. of hours Lecture: <b>15</b> Classes: <b>-</b> Laboratory: <b>30</b> Project/seminars: <b>-</b>		No. of credits <b>4</b>
Status of the course in the study program (Basic, major, other) <b>other</b>		(university-wide, from another field) <b>university-wide</b>
Education areas and fields of science and art		ECTS distribution (number and %)
<b>Responsible for subject / lecturer:</b> dr inż. Karolina Bondarowska email: karolina.bondarowska@put.poznan.pl tel. 616653403 Inżynierii Zarządzania ul. Strzelecka 11		<b>Responsible for subject / lecturer:</b> mgr inż. Krzysztof Jakubiak email: krzysztof.jakubiak@put.poznan.pl tel. 616653403 Inżynierii Zarządzania ul. Strzelecka 11
<b>Prerequisites in terms of knowledge, skills and social competencies:</b>		
1	<b>Knowledge</b>	Student has a basic knowledge of economics and management sciences and basics of accounting
2	<b>Skills</b>	Student can interpret and describe economic processes affecting the company operations
3	<b>Social competencies</b>	Student is aware of the social role of business activity and their impact on the economic condition of the country.
<b>Assumptions and objectives of the course:</b> To familiarize students with the basics of financial accounting and to prepare them for conducting a business activity		
<b>Study outcomes and reference to the educational results for a field of study</b>		
<b>Knowledge:</b>		
1. Has a basic understanding of the importance of accounting in the enterprise - [K1A_W20, K05-InzA_W03]		
2. Has knowledge of the rules and legal principles of accounting - [K1A_W03; K1A_W14]		
3. Has basic knowledge in regard to solving selected problems of management - [K1A_W11, K06-InzA_W04]		
<b>Skills:</b>		
1. Can interpret and describe the fundamental laws and economic processes that affect the functioning of the company - [K1A_U02]		
2. Can apply and interpret the instruments of financial accounting - [K1A_U05]		
3. Can solve basic problems of business management using the instruments of financial accounting - [K1A_U06, K1A_U07, K01-InzA_U04]		
4. Can use a chosen accounting software - [K1A_U05]		
<b>Social competencies:</b>		
1. Understands the need and knows the benefits of lifelong learning. Is aware of the need to track changes in the accounting regulations - [K1A_K01, K1A_K05]		
2. Has a sense of responsibility for his/her own work - [K1A_K02, K1A_K07]		
3. Can notice a cause and effect relationship - [K1A_K03, K01-InzA_K02]		
<b>Assessment methods of study outcomes</b>		

<p>1 Formative evaluation:          Knowledge ? asking questions in the classroom          Skills - demonstrating the ability to establish and run own business, maintaining accounting records          Social skills - group problem solving</p> <p>2 Summative evaluation:          Lecture - written exam          Laboratories - based on the results of average partial grades of formative evaluation</p>		
<b>Course description</b>		
<p>1 Tasks and methods of inventory making          2 Universal cost classifications          3 Calculating costs.          4 Breakeven point analysis.          5 Subject and scope of financial reporting.          6 Profit and loss account.          7 Cash flows.          8 Selected elements of ratio analysis.          9 Setting up and running a business.          10 Learning to use a selected accounting software</p>		
<b>Basic bibliography:</b>		
<p>1. Podstawy rachunkowości , Praca zbiorowa pod red. K. Sawickiego, PWE, Warszawa, 2009          2. Elementy rachunkowości dla menedżerów, Władysław Mantura, Wyd. Politechniki Poznańskiej, Poznań, 2004</p>		
<b>Additional bibliography:</b>		
<p>1. Czytanie bilansu przedsiębiorstwa, Bień W., Finanse - Servis, Warszawa 2002/Czytanie bilansu przedsiębiorstwa, Bień W., Difin, Warszawa 2010</p>		
<b>Result of average student's workload</b>		
<b>Activity</b>	<b>Time (working hours)</b>	
1. Preparing for classes	25	
2. Performing tasks during practical classes and laboratories	45	
3. Preparing for final test	45	
4. Final test	4	
<b>Student's workload</b>		
<b>Source of workload</b>	<b>hours</b>	<b>ECTS</b>
Total workload	119	4
Contact hours	49	2
Practical activities	30	1