



COURSE DESCRIPTION CARD - SYLLABUS

Course name

Financial Accounting

Course

Field of study

Engineering Management

Area of study (specialization)

Level of study

First-cycle studies

Form of study

part-time

Year/Semester

2/3

Profile of study

general academic

Course offered in

Polish

Requirements

compulsory

Number of hours

Lecture

18

Laboratory classes

Other (e.g. online)

Tutorials

14

Projects/seminars

Number of credit points

4

Lecturers

Responsible for the course/lecturer:

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Responsible for the course/lecturer:

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Prerequisites

Knowledge:



The student should have a basic knowledge of the basics of management and microeconomics and the ability to obtain information from specified sources.

Skills:

The student should recognize, associate and interpret economic phenomena as well as determine the impact of various economic processes on the enterprise. Has the ability to obtain information from cached sources.

Social competences:

The student is aware of the relationship between the activities of enterprises and the economic condition of the state.

Course objective

1. To familiarize students with the accounting principles, in particular in the process of measuring and accounting for economic events and their accounting records. 2. Understanding the basic principles of preparing and "reading" financial statements.

Course-related learning outcomes

Knowledge

1. The student has knowledge of legal norms, their sources, nature, changes and ways of influence on the organization in the context of shaping the forms and principles of the functioning of the organization [P6S_WG_02]
2. He is familiar with the methods and tools for collecting, processing and selecting and distributing information [P6S_WG_08]
3. Is familiar with the general principles of creating and developing forms of individual entrepreneurship, using technical, economic and management knowledge [P6S_WK_04]

Skills

The student is able to use basic theoretical knowledge and data to analyze specific social processes and phenomena (cultural, political, legal, economic) in the field of management [P6S_UW_01]

2. Uses the knowledge acquired to resolve dilemmas emerging in professional work [P6S_UW_03]
3. Properly uses normative systems and selected standards and rules (legal, professional, moral) to solve a specific management task [P6S_UW_08]
4. It can identify the need and use opportunities for continuous further education (second and third degree studies, postgraduate studies, courses) - improving professional, personal and social competences [P6S_UU_01]

Social competences

1. Recognises causal relationships in achieving the objectives set and ranks the importance of alternative or competitive tasks [P6S_KK_02]



Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Exercises: activity in exercises and two written colloquia - the first during the semester, the second summarizing from knowledge of the whole material. The pass threshold min. 50% of the points earned.

Lecture: written pass in the form of a test and several mini accounting tasks differently scored depending on the degree of their difficulty. The pass threshold min. 50% points. The topics on the basis of which questions and tasks are developed are presented in recent classes.

Programme content

Lecture:

The concept, substance and importance of accounting. Legal basis governing accounting. Accounting policies. Subject and accounting entity. The trader's accounting obligations. Accounting as an information system in the management of the company. Definition and layout of the balance sheet. Balance sheet as a source of data for assessing the financial and financial situation of an undertaking. Types of balance sheet economic operations. Principle of operation of balance sheet accounts. Post economic operations. Double-write principle. Statement of turnover and balances. Causes and ways to correct accounting errors. Types and policies of off-balance-sheet accounts. Breakdown of account levels. Company chart of accounts. Rules for drawing up and storing accounting documents and evidence. Control, decree and circulation of accounting documents. Cost definition. Fixed and variable costs. Costs in a generic cost structure. Records of purchases and sales in vat. Determination of financial result and distribution thereon.

Exercises:

Drawing up the company's balance sheet. Posting of the simple balance sheet operations, close accounts, compile a statement of turnover and balances, closing of the balance sheet. Laying out the content of economic operations. Posting and accounting purchases: materials, goods, services, etc. Post sales of products and items. Determination of the company's financial result and closing of the balance sheet.

Teaching methods

Informational lecture, problem with the use of presentation illustrated with examples solved during classes, analysis of multimedia materials, work with a book.

Exercises: solving accounting tasks, interpreting results, individual and team work of students, working with a book.

Bibliography

Basic

1. Józef Aleszczyk, Rachunkowość finansowa od podstaw, Wydawnictwo Zysk i s-ka, Poznań, 2016



3. Praca zbiorowa pod red. Kazimierza Sawickiego, Podstawy rachunkowości, PWE, Warszawa 2009 lub późniejsze
3. Ustawa o rachunkowości z dn. 29 września 1994 r. (Dz. U. z 2013., poz. 330)
4. Mantura Władysław, Elementy rachunkowości dla menedżerów, Wyd. Politechniki Poznańskiej, Poznań 2004

Additional

1. Teresa Kiziukiewicz, Kazimierz Sawicki, Rachunkowość małych przedsiębiorstw, Wydawnictwo Naukowe PWE, Warszawa, 2012
2. Bień Witold, Czytanie bilansu przedsiębiorstwa, Wydawnictwo Difin, Warszawa 2010
3. Mantura Władysław, Bondarowska Karolina, Branowski Mariusz (i in.), Rachunkowość zarządcza. Wprowadzanie, Wyd. Politechniki Poznańskiej, Poznań 2010
4. Gierusz Barbara, Podręcznik samodzielnej nauki księgowania, Wyd. ODDK, 2018
5. Gierusz Barbara, Zbiór zadań do podręcznika samodzielnej nauki księgowania, Wyd. ODDK, 2018

Breakdown of average student's workload

	Hours	ECTS
Total workload	100	4,0
Classes requiring direct contact with the teacher	35	1,5
Student's own work (literature studies, preparation for tutorials, preparation for tests) ¹	65	2,5

¹ delete or add other activities as appropriate