



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

full-time

Year/Semester

2/4

Profile of study

general academic

Course offered in

Polish

Requirements

compulsory

Number of hours

Lecture

15

Tutorials

Laboratory classes

30

Projects/seminars

Other (e.g. online)

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 has basic knowledge of microeconomics, management and financial accounting.

Skills:

The student is able to book simple business operations, prepare a balance sheet and profit and loss account. Is able to assess the financial situation of an enterprise. Has the ability to obtain information from cached sources.

Social competences:

The student is able to see the problems and causal relationships affecting the financial condition of business units.

Course objective

To acquaint students with in-depth issues of financial accounting, preparation for business operations, learning the basic functions of selected software.

Course-related learning outcomes

Knowledge

1. The student is aware of legal norms, their sources, nature, changes and ways of influence on the organization in the context of shaping the forms and principles of functioning of the organization [P6S_WG_02]

2. Knows the methods and tools for data collection, processing and selection and distribution of information [P6S_WG_08]

3. Has basic knowledge of management, including quality management, and business conduct [P6S_WK_02]

4. He is familiar with the general principles of creating and developing forms of individual entrepreneurship, using knowledge in the field of technology, economics and management He has a basic knowledge of doing business [P6S_WK_04]

Skills

1. 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. Can perform a preliminary economic analysis of the engineering activities undertaken [P6S_UW_12]

Social competences

1. The student shall be able to contribute substantively to the preparation of social projects taking into account legal, economic and organisational aspects [P6S_KO_01]

2. It shall be able to see causal relationships in achieving its objectives [P6S_KK_02]

3. Can prepare and implement business ventures [P6S_KO_03]



Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Laboratories: ongoing control of the implementation of partial tasks, summary evaluation on the basis of the developed project of establishment and conduct of business and knowledge of the functionality of the accounting program. The pass threshold min. 50% points

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

Programme content

lecture:

Setting up a business. River fixed assets – records and settlement. Subject matter and scope of financial reporting. Financial statements. Indicator analysis. Organization of accounts. Methods for valuing the outsuch of sold products. Break-even point in single- and large-volume production

Laboratories:

Familiarize yourself with CEiDG. Registration of the economic activity of a natural person. Determination of capital expenditure necessary to start a business (resource planning). Drawing up the opening balance sheet. Revenue and cost forecasting, calculation of unit cost of manufacturing products. Book of receipts and outs, inventory by nature. FA and WNiP depreciation. Settlement and compensation records. Determination of profit or loss (profit and loss account), preparation of closing balance sheet and planning of cash flows. Keeping accounting records using a computer program.

Teaching methods

Informational lecture, problem with multimedia presentation, illustrated with examples, training media, discussion.

Laboratories: multimedia presentation illustrated with examples, instructions for the implementation of individual parts of the project.

Bibliography

Basic

1. Józef Aleszczyk, Rachunkowość finansowa od podstaw, Wydawnictwo Zysk i s-ka, Poznań, 2016
2. Teresa Kiziukiewicz, Kazimierz Sawicki, Rachunkowość mikro i małych przedsiębiorstw, PWE, Warszawa 2016
3. Dyduch Alina, Sierpińska Maria, Wilimowska Zofia, Finanse i rachunkowość, PWE, Warszawa 2013
4. Ustawa o rachunkowości z dn. 29 września 1994 r. (Dz. U. z 2013., poz. 330)



Additional

1. Bień Witold, Czytanie bilansu przedsiębiorstwa, Wydawnictwo Difin, Warszawa 2010
2. Mantura Władysław, Elementy rachunkowości dla menedżerów, Wyd. Politechniki Poznańskiej, Poznań 2004
3. Mantura Władysław, Bondarowska Karolina, Branowski Mariusz (i in.), Rachunkowość zarządcza. Wprowadzanie, Wyd. Politechniki Poznańskiej, Poznań 2010

Breakdown of average student's workload

	Hours	ECTS
Total workload	100	4,0
Classes requiring direct contact with the teacher	45	1,5
Student's own work (literature studies, preparation for laboratory classes, project preparation, preparation for exam) ¹	55	2,5

¹ delete or add other activities as appropriate