



COURSE DESCRIPTION CARD - SYLLABUS

Course name

Finance and accounting

Course

Field of study

Logistics

Area of study (specialization)

Level of study

First-cycle studies

Form of study

part-time

Year/Semester

2/4

Profile of study

general academic

Course offered in

Polish

Requirements

compulsory

Number of hours

Lecture

12

Tutorials

12

Laboratory classes

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

1. In terms of knowledge - the student has basic knowledge of business management, logistics and economics



2. In terms of skills, the student has the ability to perceive, associate and interpret phenomena occurring in the economy, especially in relation to business management

3. In terms of social competence - the student should be aware of the social context of enterprises and understand basic social phenomena, understand and be prepared to take social responsibility for decisions in the functional areas of the enterprise, have the ability to express themselves in a group and be able to present their views on discussed topics, be characterized by commitment to perform tasks.

Course objective

1. Acquaint students with the basic categories of finance and accounting.
2. To develop practical skills related to the knowledge of financial markets and instruments.
3. To develop the ability to assess data provided by accounting.

Course-related learning outcomes

Knowledge

1. The student knows the basic management issues specific to logistics and supply chain management [P6S_WG_08].
2. The student knows the basic dependencies necessary to understand the business conditions of keeping accounts and finances in the company [P6S_WK_08].
3. The student knows the general principles of creating and developing forms of individual entrepreneurship characteristic of logistics and services related to the sphere of logistics [P6S_WK_10].

Skills

1. The student is able to assess and make a critical economic analysis of the selected problem, falling within the scope of logistics [P6S_UW_06].
2. The student is able to see system and non-technical aspects in engineering tasks, as well as socio-technical, organizational and economic [P6S_UW_04].
3. The student is able to identify changes in requirements, standards, regulations, technical progress and the reality of the labour market, and on their basis determine the needs for supplementing knowledge within the conducted course [P6S_UU_01].

Social competences

1. The student can plan and manage in an entrepreneurial manner [P6S_KO_01].
2. The student is aware of cooperation and group work on solving problems within logistics and supply chain management within finance and accounting [P6S_KR_02]

Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

The knowledge acquired during the lecture is verified by two 45-minute tests carried out during the 7th



and 15th lectures. Each of the test consists of 10-15 questions (test and open questions) scored differently. The pass marker threshold: 50% of the points obtained.

Skills acquired as part of the exercises are verified on the basis of credit work consisting in assessing the financial condition of the selected company. The student assesses the financial condition of the company on the basis of the preliminary analysis of the balance sheet and the profit and loss account and the indicator analysis of profitability, liquidity, efficiency and debt. The credit threshold: 50% of points obtained.

Programme content

Lecture: 1. The essence of accounting; 2. Balance sheet; 3. Economic operations. 4. Accounting accounts. 5. Accounting for business operations. 6. Horizontal and vertical division of accounts. 7. Financial market - essence, segments, typology, financial instruments; 8. Sources of financing for the activities of enterprises; 9. Basics of financial reporting; 10. Indicative analysis of profitability, liquidity, debt and efficiency of the enterprise; 11. Assessment of the effectiveness of investment projects.

Tutorials: Students perform tasks related to finance and accounting (based on the subject of the lectures). Part I - concerns accountants, part II - concerns finance.

Teaching methods

Lecture: multimedia presentation illustrated with examples given on the board.

Classes: multimedia presentation illustrated by examples given on the blackboard and performing tasks recommended by the instructor - practical exercises.

Bibliography

Basic

1. Gmińska R., Jaworski J., Wstęp do rachunkowości przedsiębiorstw. Sprawozdawczość finansowa i ewidencja operacji gospodarczych, CeDeWu, Warszawa 2019.
2. Sierpińska M., Jachna T., Ocena przedsiębiorstwa wg standardów światowych, PWN, Warszawa 2011.
3. Gabrusewicz W., Podstawy analizy finansowej, PWE, Warszawa 2007.
4. Aleszczyk J., Rachunkowość finansowa od podstaw, PWN, Warszawa 1997.
5. Ustawa o rachunkowości z 1994 r.

Additional

1. Brigham E., Podstawy zarządzania finansami, PWE, Warszawa 1997.
2. Makroświat. Podręcznik z ćwiczeniami do makroekonomii, Gajowiak M. (red.), WPP, Poznań 2012.
3. Socha J., Rynek papierów wartościowych w Polsce, Olympus, Warszawa 2003.



Breakdown of average student's workload

	Hours	ECTS
Total workload	100	4,0
Classes requiring direct contact with the teacher	25	1,0
Student's own work (literature studies, preparation for exercises, preparation for tests, preparation of the elaboration) ¹	75	3,0

¹ delete or add other activities as appropriate