



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

Tutorials

14

Laboratory classes

Projects/seminars

Other (e.g. online)

Number of credit points

4

Lecturers

Responsible for the course/lecturer:

Ph.D., Eng. Karolina Bondarowska

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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

The student defines and explains the concept, essence, and significance of accounting, including the legal basis regulating accounting and principles applicable in this field. [P6S_WG_02]

The student describes the structure and functioning of accounting systems as informational tools in business management. [P6S_WG_08]

The student explains the principles of operating balance sheet accounts, including the double-entry rule and the process of recording economic operations. [P6S_WG_18]

The student identifies and characterizes different types of costs and methods of their recording in a categorical layout. [P6S_WK_02]

Skills

The student uses theoretical knowledge and data sources to analyze economic and financial processes in a company. [P6S_UW_01]

The student applies accounting methods to prepare a company's balance sheet and analyze its asset and financial situation. [P6S_UW_03]

The student uses acquired knowledge to identify and resolve dilemmas encountered in professional work related to financial accounting. [P6S_UW_04]

The student conducts an economic analysis of a company's activities, applying accounting principles. [P6S_UW_12]



Social competences

The student determines the importance of accounting in the context of business management, recognizing the need for continuous knowledge update in this field. [P6S_KK_02]

The student plans and manages business projects, considering aspects of financial accounting. [P6S_KO_01]

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
2. Praca zbiorowa pod red. Kazimierza Sawickiego, Podstawy rachunkowości, PWE, Warszawa 2009 lub późniejsze
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. Szczypa P., Rachunkowość finansowa, Wydawnictwo CeDeWu 2014,
2. Mantura Władysław, Bondarowska Karolina, Branowski Mariusz (i in.), Rachunkowość zarządcza, Wydawnictwo Politechniki Poznańskiej, Poznań 2010
3. Teresa Kiziukiewicz, Kazimierz Sawicki, Rachunkowość małych przedsiębiorstw, Wydawnictwo Naukowe PWE, Warszawa, 2012
4. Bień Witold, Czytanie bilansu przedsiębiorstwa, Wydawnictwo Difin, Warszawa 2010
5. Mantura Władysław, Elementy rachunkowości dla menedżerów, Wyd. Politechniki Poznańskiej, Poznań 2004
6. Gierusz Barbara, Podręcznik samodzielnej nauki księgowania, Wyd. ODDK, 2018
7. 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	32	1,5
Student's own work (literature studies, preparation for tutorials, preparation for tests) ¹	68	2,5

¹ delete or add other activities as appropriate