



DESCRIPTION OF THE SUBJECT

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| FIELD OF STUDY | Management |
| SPECIALISATION | Corporate finance and accounting |
| MODE OF STUDY | Full-time / Part-time |
| SEMESTER | 2 |

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| Name of the subject | Financial accounting | MW_3_5 |
| Hourly dimension of particular forms of classes | Full-time studies – 40 Part-time studies -24 | |
| | • lectures Full-time studies – 10 Part-time studies - 8 | |
| | • other forms Full-time studies – 30 Part-time studies - 16 | |

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| Learning objectives: | Students learn to keep accounting records of economic operations in economic units, to have the ability to calculate the financial result and to prepare financial statements. |
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| Learning outcomes for the subject | |
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| Number | Learning outcomes, a student who has successfully completed the course will be able to: | Reference of learning outcomes for the programme | The reference to the learning outcomes for the area |
|---------------|---|---|--|
| K_W01 | the student is familiar with the accounting records of economic operations | K_W01 K_W05 | P7S_WG P7S_WG |
| K_W02 | the student learns the principles of recording accounting operations with | K_W01 K_W05 | P7S_WG P7S_WG |
| K_U03 | the student is able to calculate the financial result of business entities | K_U05 K_U07 K_U08 | P7S_UW P7S_UO P7S_UW |
| K_U04 | the student has the ability to account for advanced business operations | K_U01 K_U07 | P7S_UW P7S_UO |
| K_U05 | the student is able to analyse the financial results of economic entities | K_U02 K_U03 K_U05 K_U07 K_U08 | P7S_UW P7S_UW P7S_UW P7S_UO P7S_UW |
| K_U06 | The student is able to independently extend and improve the acquired knowledge and skills in accounting techniques. Looks for opportunities to improve and reduce costs by using financial and accounting solutions | K_U13 K_U14 | P7S_UU P7S_UW |
| K_K07 | The student is able to independently formulate and solve simple problems concerning the introduction of accounting data into the financial and accounting system. | K_K03 K_K04 | P7S_KO P7S_KK |

| Content number | Educational/ curricular content | Reference to learning outcomes for the subject |
|-----------------------|---|---|
| | Lectures | |
| T_01 | Cash accounting records | K_W01 K_W02 K_U03 |
| T_02 | Fixed asset accounting records | K_W01 K_W02 K_U03 |
| T_03 | Records of settlements and claims | K_W01 K_W02 K_U03 |
| T_04 | Accounting records for materials | K_W01 K_W02 K_U03 |
| T_05 | Records of finished goods and merchandise | K_W01 K_W02 K_U03 |
| T_06 | Cost accounting records | K_W01 K_W02 K_U03 |

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| | Exercises | |
| T_07 | Cash accounting records | K_W01 K_W02 K_U04 K_U06 K_K07 |
| T_08 | Fixed asset accounting records | K_W01 K_W02 K_U03 K_U04 K_U05 K_K07 |
| T_09 | Records of settlements and claims | K_W01 K_W02 K_U03 K_U04 K_U06 K_K07 |
| T_10 | Accounting records for materials | K_W01 K_W02 K_U04 K_K07 |
| T_11 | Records of finished goods and merchandise | K_W01 K_W02 K_U04 K_K07 |
| T_12 | Cost accounting records | K_W01 K_W02 K_U04 K_U05 K_U06 |

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|------|---|---|
| | | K_K07 |
| T_13 | Revenue accounting records | K_W01 K_W02 K_U04 K_U06 K_K07 |
| T_14 | Records of capital and reserves | K_W01 K_W02 K_U03 K_U04 K_U05 K_U06 K_K07 |
| T_15 | Accounting records of financial result and its settlement | K_W01 K_W02 K_U03 K_U04 K_U05 K_U06 K_K07 |
| T_16 | Financial reporting | K_U03 K_U05 K_U06 |

| Methods and forms of teaching | Educational and curricular content |
|--|------------------------------------|
| Lecture with Multimedia presentation of selected issues | |
| Conversation lecture | |
| Problem-based lecture | |
| Informative lecture | T_01 - 06 |
| Discussion | |
| Work with text | |
| Case study method | |
| Problem-based learning | |
| Didactic/simulation game | |
| Exercise method | T_07 - 16 |
| Workshop method | |
| Project method | |
| Multimedia presentation | |
| Audio and/or video demonstration | |
| Activating methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, snowball method, constructing mind maps) | |
| Working in groups | |
| Inne (jakie?) – zajęcia z wykorzystaniem programu Optima | T_07 - 16 |
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| Evaluation criteria in relation to particular learning outcomes | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| Learning outcome | For the assessment 2 | For the assessment 3 | For the assessment 4 | For the assessment 5 |
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|-------|---|---|---|---|
| K_W01 | the student has no knowledge of accounting records and economic operations | the student has basic knowledge of accounting records of economic operations | the student has intermediate knowledge of accounting records of economic operations | the student is familiar with accounting records of economic operations |
| K_W02 | the student has not learnt the principle of recording accounting operations | the student learns the basic principles of recording accounting operations | the student has learned the principles of recording accounting operations at an intermediate level | the student learns the principles of recording accounting operations |
| K_U03 | the student is not able to calculate the financial result of business entities | the student is able to calculate the financial result of business entities at a basic level. | the student is able to calculate the financial result of business entities at an intermediate level | the student is able to calculate the financial result of business entities |
| K_U04 | the student does not have the ability to account for economic operations | the student has basic skills of accounting for economic operations | the student has the ability to account for business transactions | the student has the ability to account for advanced business operations |
| K_U05 | the student is not able to analyse the financial results of economic entities | the student is able to analyse the financial results of economic entities at a basic level | the student is able to analyse the financial results of business entities at an intermediate level | the student is able to analyse the financial results of economic entities |
| K_U06 | The student is not able to expand and improve the acquired knowledge and skills in accounting techniques. Does not seek opportunities to improve and reduce costs by using financial and accounting solutions | The student is able to extend and improve the acquired knowledge and skills in accounting techniques. | The student is able to expand and improve the acquired knowledge and skills in accounting techniques. Looks for opportunities to improve and reduce costs by using financial and accounting solutions | The student is able to independently extend and improve the acquired knowledge and skills in accounting techniques. Looks for opportunities to improve and reduce costs by using financial and accounting solutions |
| K_K07 | The student is unable to formulate and solve simple problems concerning the introduction of accounting data into the financial and accounting system. | The student is able to independently formulate and solve simple problems concerning the introduction of accounting data into the financial and accounting system. | The student is able to formulate and solve simple problems concerning the introduction of accounting data into the financial and accounting system. | The student is able to independently formulate and solve simple problems concerning the introduction of accounting data into the financial and accounting system. |

| Verification of learning outcomes | EK symbols for the module/subject | | | | | | |
|-----------------------------------|-----------------------------------|-----|-----|-----|-----|-----|-----|
| | W01 | W02 | U03 | U04 | U05 | U06 | K07 |
| Written test | X | X | X | X | X | X | X |
| Oral exam | | | | | | | |
| Written credit | | | | | | | |
| Oral credit | | | | | | | |
| Written colloquium | X | X | X | X | X | X | X |
| Oral colloquium | | | | | | | |
| Test | | | | | | | |
| Project | | | | | | | |
| Written work | | | | | | | |

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| Report | | | | | | | | |
| Multimedia presentation | | | | | | | | |
| Other (which ones?) - | | | | | | | | |
| Work during exercises | X | X | X | X | X | X | X | X |

| Hourly teaching load and student workload | Full-time studies | Part-time studies |
|--|-------------------|-------------------|
| 1. Lectures (joint participation of academics and students) | 10 | 8 |
| 2. Other forms (joint participation of academic staff and students) | 30 | 16 |
| 3. Consultation with the teacher | 20 | 20 |
| Total 1+2+3 | 60 | 44 |
| 4. Internships (carried out by students on their own) | — | — |
| 5. Student's own work (including homework and project work, preparation for a credit/exam) | 90 | 106 |
| Total 4+5 | 90 | 106 |
| SUMMARY 1+2+3+4+5 | 150 | 150 |
| Total ECTS credits according to the study plan | 6 | |

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|---------------------------------|---|
| Reference literature | <ul style="list-style-type: none"> – Turyna J. 2005. „Rachunkowość finansowa, C.H. Beck, Warszawa – W. Brzezina, <i>Ogólna Teoria Współczesnej Rachunkowości</i>, Częstochowskie Wydawnictwo Naukowe przy Wyższej Szkole Zarządzania, Częstochowa 2006. – M. Sobczyk, <i>Kalkulacje finansowe</i>, Warszawa 2007. – M. Klimas, <i>Podręczna encyklopedia rachunkowości</i>, Wydawnictwo Poltext, Warszawa 2000. |
| Complementary literature | <ul style="list-style-type: none"> – Aleszczyk J. 2004, <i>Rachunkowość finansowa od podstaw</i>. Wydawnictwo WSB, Poznań – Gmytrasiewicz M., Karmańska A. 2004, <i>Rachunkowość finansowa</i>. Wydawnictwo Difin, Warszawa – T. Kiziukiewicz. K. Sawicki, <i>Rachunkowość małych firm</i>, PWE, Warszawa 1998. – A. Kuczyńska Cesarz, <i>Rachunkowość</i>, Difin, Warszawa 2001 |