



DESCRIPTION OF THE SUBJECT

FIELD OF STUDY	Management
SPECIALISATION	Corporate finance and accounting
MODE OF STUDY	Full-time / Part-time
SEMESTER	4

Name of the subject	IT accounting	MW_3_3
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	

Learning objectives:	The aim of the course is to provide students with practical knowledge and skills that will prepare them to use specialist software related to the operation of the finance and accounting department in a company.
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Learning outcomes for the subject			
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 has the knowledge of accounting to use the financial and accounting system to record the economic operations of the entity.	K_W05 K_W07 K_W08 K_W11	P7S_WG
K_W02	The student will learn rules of recording accounting operations with the use of computer records (financial and accounting system). He/she will get familiar with computer registers, i.e.: purchase, sales, cash and bank registers, others.	K_W05 K_W07 K_W08 K_W11	P7S_WG
K_U03	The student is able to use the knowledge to record accounting operations on a computerised financial and accounting system.	K_U03 K_U05 K_U08	P7S_UW P7S_UW P7S_UW
K_U04	The student is able to use primary and secondary sources of accounting information to keep accounts on computer media.	K_U03 K_U05 K_U07 K_U08	P7S_UW P7S_UW P7S_UO P7S_UW
K_U05	The student is able to independently record the operations of enterprises in a financial and accounting system, thus creating computerized accounts.	K_U04 K_U05 K_U07 K_U08	P7S_UW P7S_UW P7S_UO P7S_UW
K_U06	the student is able to independently conduct simple accounting analyses using data from accounting computer records, i.e. from the financial and accounting system.	K_U03 K_U08	P7S_UW P7S_UW

K_U07	The student is able to cooperate in a group and take part in a group discussion. The student demonstrates an active attitude in posing questions and seeking answers to them.	K_U13 K_U14	P7S_UU P7S_UO
K_K08	The student is able to independently formulate and solve simple problems concerning the introduction of accounting data into the financial and accounting system.	K_K02 K_K06 K_K09	P7S_KK P7S_KK P7S_KO
K_K09	The student is able to independently extend and improve the acquired knowledge and skills in the field of computer accounting techniques. Looks for opportunities to improve and reduce costs by using IT solutions.	K_K05 K_K06	P7S_KR P7S_KK

Content number	Educational/ curricular content	Reference to learning outcomes for the subject
	Lectures	
T_01	Introduction to computerised accounting	K_W01 K_W02 K_U03
T_02	Basic principles of recording business operations	K_W02 K_U03
T_03	Definitions of documents	K_W01 K_U03
T_04	Definitions of registers	K_W01 K_W02
T_05	Discussing the mode of operation with the established company	K_W01 K_W02 K_K09
T_06	Discussion of non-company operating mode	K_W01 K_W02 K_K09

	Exercises	
T_07	Organisation of accounts	K_W01 K_U06 K_U07 K_K09
T_08	Parameterisation of programme operation - settings	K_W02 K_K09
T_09	Archiving of data	K_U04 K_U06 K_K08 K_K09
T_10	Chart of accounts	K_U06 K_K08 K_K09
T_11	Company data	K_W02 K_K08
T_12	Fixed parameters	K_W02 K_U03 K_U06 K_K08
T_13	Layout of the balance sheet and income statement	K_U03 K_U04 K_U06

		K_K08 K_K09
T_14	Maintenance of files	K_W02 K_U05 K_U06 K_U07 K_K08 K_K09
T_15	Opening balance opening turnover	K_W02 K_U03 K_U05 K_U06
T_16	Entry of documents	K_W02 K_U04 K_U05 K_U06
T_17	Accounting of economic operations	K_W02 K_U03 K_U05 K_U06
T_18	Document templates	K_W01 K_K08
T_19	Presentation of indicators	K_U07 K_K08 K_K09
T_20	Recording of economic operations in registers	K_W02 K_U05 K_U06 K_K08 K_K09
T_21	Balance sheet as trial balance	K_U03 K_U05 K_U06 K_K08 K_K09

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	
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 oprogramowania Optima, praktyczna nauka obsługi programu w kontekście działania przedsiębiorstwa	T_07 – T_21
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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	
K_W01	The student has no knowledge of accounting to use the financial and accounting system to record the economic operations of the entity.	The student has basic knowledge of accounting, which enables him/her to use the financial and accounting system to register economic operations of the entity.	The student has intermediate knowledge of accounting, which enables him/her to use the financial and accounting system to register economic operations of the entity.	The student has extensive knowledge of accounting enabling him/her to use it efficiently in the financial and accounting system to record economic operations of the entity.	
K_W02	Student does not know the principles of recording accounting operations with the use of computer records (financial and accounting system). He/she is not familiar with computer registers, i.e.: purchase, sales, cash and bank registers, others.	Student knows basic principles of recording accounting operations with the use of computer records (financial and accounting system). He/she is familiar with computer registers, i.e.: purchase, sales, cash-bank registers, others.	Student knows the principles of recording accounting operations with the use of computer records (financial and accounting system). He/she is familiar with computer registers, i.e.: purchase, sales, cash-banking, others.	Student knows the principles of recording accounting operations with the use of computer records (financial and accounting system). He/she is familiar with computer registers and is able to use them in practice. i.e.: purchase, sales, cash-banking, other	
K_U03	The student is unable to use the knowledge to record accounting operations on a computerised financial and accounting system.	The student is able to use knowledge to record accounting operations on a computerised financial and accounting system at a basic level.	The student is able to use the knowledge to record accounting operations on a computerised financial and accounting system.	The student is able to apply his/her knowledge fluently to record accounting operations on a computerised financial and accounting system.	
K_U04	The student is unable to use primary and secondary sources of accounting information to maintain accounts on computerised data media.	The student is able to use primary and secondary sources of accounting information to keep accounts on computer storage media at a basic level.	The student is able to use primary and secondary sources of accounting information to keep accounts on computerised data media.	The student is able to use primary and secondary sources of accounting information fluently in order to maintain accounts on computer storage media.	
K_U05	The student is not able to independently record the operations taking place in enterprises in the financial and accounting system, thus creating computerised books of account.	The student is able to register operations in enterprises in the financial-accounting system, thus creating computer accounting books at the basic level.	The student is able to record operations in enterprises in the financial-accounting system, thus creating computer accounting books.	Students will be able to independently record the operations of enterprises in a financial and accounting system, thus creating computerised books of account.	
K_U06	The student is not able to carry out simple accounting analyses using data from the computer accounting records, i.e. from the	The student is able to carry out simple accounting analyses at a basic level using data from accounting computer records, i.e.	The student is able to carry out simple accounting analyses using data from accounting computer records, i.e. from the	The student is able to independently conduct accounting analyses using the data from the accounting computer records, i.e. financial and accounting system	

	financial and accounting system.	from the financial and accounting system.	financial and accounting system	
K_U07	The student is unable to cooperate in a group and to take part in a group discussion. He/she does not show an active attitude in posing questions and searching for answers.	The student is able to cooperate in a group and take part in a group discussion.	The student is able to cooperate in a group and take part in a group discussion. He/she shows an active attitude in posing questions and seeking answers to them.	The student is able to cooperate effectively in a group and to take part in a group discussion. He/she shows an active attitude in posing questions and searching for answers.
K_K08	The student is not able to independently formulate and solve problems concerning the input of accounting data into the financial and accounting system.	The student is able to formulate and solve problems concerning the introduction of accounting data into the financial and accounting system at a basic level.	The student is able to formulate and solve problems concerning the input of accounting data into the financial and accounting system.	The student is able to independently formulate and solve problems concerning the input of accounting data into the financial and accounting system.
K_K09	The student is not able to expand and improve independently the acquired knowledge and skills in the field of computer accounting techniques. He/she is not able to reduce costs by using IT solutions.	The student is able to expand and improve the acquired knowledge and skills in the field of computer accounting techniques. They are able to reduce costs by using IT solutions at a basic level.	The student is able to expand and improve the acquired knowledge and skills in the field of computer accounting techniques. He/she is able to reduce costs by using IT solutions.	The student is able to expand and improve the acquired knowledge and skills in the field of computer accounting techniques. He/she is able to reduce costs by using IT solutions.

Verification of learning outcomes	EK symbols for the module/subject								
	W01	W02	U03	U04	U05	U06	U07	K08	K09
Written test	X	X	X	X	X	X	X	X	X
Oral exam									
Written credit									
Oral credit									
Written colloquium									
Oral colloquium									
Test									
Project									
Esej									
Report									
Multimedia presentation									
Inne (jakie?) – zaliczenie podczas zajęć w pracowni	X	X	X	X	X	X	X	X	X
Work during exercises	X	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	

Reference literature	<ul style="list-style-type: none"> – Podręcznik użytkownika Symfonia. – Luty Z., Biernacki M., Kasperowicz A, Mazur A., <i>Rachunkowość komputerowa</i>, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2010. – Trzaskalik T., <i>Wprowadzenie do badań operacyjnych z komputerem</i>, Polskie Wydawnictwo Ekonomiczne, Warszawa 2008. – Brzezina W., <i>Ogólna Teoria Współczesnej Rachunkowości</i>, Częstochowskie Wydawnictwo Naukowe przy Wyższej Szkole Zarządzania, Częstochowa 2006. – Sobczyk M., <i>Kalkulacje finansowe</i>, Warszawa 2007. – Klimas M., <i>Podręczna encyklopedia rachunkowości</i>, Wydawnictwo Poltext, Warszawa 2000.
Complementary literature	<ul style="list-style-type: none"> – Kiziukiewicz. T., Sawicki K., <i>Rachunkowość małych firm</i>, PWE, Warszawa 1998. – Kuczyńska Cesarz A., <i>Rachunkowość</i>, Difin, Warszawa 2001. – Andrzejewski M., Jonas K, Młodkowski P., <i>Zastosowanie technik komputerowych w rachunkowości</i>, Wydawnictwo Wolters Kluwer Polska-Oficyna, Kraków 2004.