



DESCRIPTION OF THE OBJECT

FIELD OF STUDY	Management
SPECIALISATION	Accounting and finance in the company
MODE OF STUDY	Full-time studies / Part-time studies
SEMESTER	5

Name of the subject	Cash flow
Hourly dimension of particular forms of classes	Full-time studies – 30 Part-time studies – 18
	• lectures Full-time studies – 10 Part-time studies – 8
	• other forms Full-time studies – 20 Part-time studies – 10

Learning objectives:	<ul style="list-style-type: none"> – Students will acquire the knowledge and skills to include in the cash flow statement: – Expenditures and receipts from operating activities – Expenditures and receipts from investing activities – Expenditures and receipts from financing activities
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Learning outcomes for the subject		Reference of learning outcomes for the programme	The reference to the learning outcomes for the area
Number	Learning outcomes, a student who has successfully completed the course will be able to:		
EK_W01	Identifies, defines basic terminology contained in the Accounting Act and that contained in national accounting standards	K_W01	P6S_WG
EK_W02	Knows selected methods and techniques for preparing a cash flow statement in accordance with the balance sheet law	K_W05	P6S_WG
EK_U03	Has a basic knowledge of the relationship between the economy and the economic unit	K_U04	P6S_UW
EK_U04	Be able to use basic terminology from the Accounting Act and accounting standards in preparing a cash flow statement	K_U01	P6S_UW
EK_K05	Be able to apply basic theoretical knowledge in preparing/reporting cash flows	K_U02	P6S_UW
EK_K06	Is aware of the level of his/her knowledge and skills, understands the need for constant personal and professional development, is prepared to undertake a second degree studies	K_K01	P6S_KK
EK_K07	Can adequately determine priorities for the accomplishment of tasks set by him/herself or others	K_K05	P6S_KO

	and effectively organise his/her own work as well as that of a team under his/her direction.		
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Content number	Educational/ curricular content	Reference to learning outcomes for the subject
	Lectures	
T_01	Essence, meaning and basic definitions related to the Cash Flow Statement	K_W01 K_W02
T_02	Variants for preparing a cash flow statement. Differences and similarities. Economic content of a cash flow statement	K_W01 K_W02
T_03	Discussion of receipts from individual activities of the unit	K_W01 K_W02
T_04	Discussion of expenditure by activity	K_W01 K_W02
	Exercises	
T_05	Sources of information needed to prepare the cash flow statement	K_U03 K_U04 K_K05 K_K06 K_K07
T_06	Methods and techniques for developing the cash flow statement - indirect method	K_U03 K_U04 K_K05 K_K06 K_K07
T_07	Methods and techniques for preparing the cash flow statement - direct method	K_U03 K_U04 K_K05 K_K06 K_K07

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 – T_04
Discussion	
Working with text	
Case study method	
Problem-based learning	
Didactic/simulation game	
Exercise method	T_05 – T_07
Workshop method	
Project method	
Multimedia presentation	
Audio and/or video demonstrations	

Activation methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, „snowball” method, constructing „mind maps”)	
Other (which ones?) - ...	
...	

Evaluation criteria in relation to particular learning outcomes				
Learning outcome	For assessment 2	For assessment 3	For assessment 4	For assessment 5
EK_W01	Does not identify, define basic terminology contained in the Accounting Act and contained in national accounting standards	Identifies, defines basic terminology contained in the Accounting Act and that contained in national accounting standards	Identifies, defines basic terminology in the Accounting Act and in national accounting standards, with the ability to give examples	Identifies, defines basic terminology contained in the Accounting Act and that contained in national accounting standards, together with the ability to give examples and prepare a cash flow statement
EK_W02	Does not know selected methods and techniques to prepare cash flow statement according to balance sheet law	Knows selected methods and techniques for preparing a cash flow statement in accordance with the balance sheet law, but is unable to use them independently	Knows selected methods and techniques for preparing a cash flow statement in accordance with balance sheet law, but makes technical errors	Knows selected methods and techniques for preparing a cash flow statement in accordance with the balance sheet law
EK_W03	Does not possess basic knowledge of the relationship between the economy and the economic unit	Has a basic knowledge of the relationship between the economy and the economic unit with an estimate of the risk	Has a basic knowledge of the relationship between the economy and the business unit and estimates the risks and continuity of the business	Has a basic knowledge of the relationship between the economy and the economic unit
EK_U04	Does not possess basic knowledge of the relationship between the economy and the economic unit	Has a basic knowledge of the relationship between the economy and the economic unit.	Has a basic knowledge of the relationship between the economy and the economic unit and is able to use this knowledge.	Has a basic knowledge of the relationship between the economy and the business unit and is able to use this knowledge when producing a Cash Flow Report.
EK_K05	Is not able to apply basic theoretical knowledge when preparing/reporting cash flows	Able to apply basic theoretical knowledge in the preparation/compilation of the Cash Flow Report, but still makes numerous errors.	Able to apply basic theoretical knowledge in preparing/ compilation of a Cash Flow Report based on empirical data.	Be able to apply basic theoretical knowledge in preparing/reporting cash flows
EK_K06	He is not aware of the level of his knowledge and skills, understands the need for constant personal and professional development, is not prepared to undertake a second degree studies	Is aware of the basic level of his/her knowledge and skills, understands the need for constant personal and professional development, is prepared to undertake a second degree studies	Is aware of his/her intermediate level of knowledge and skills, understands the need for continuous personal and professional development, is prepared to take up a second degree	Is aware of his/her knowledge and skills at an advanced level, understands the need for constant personal and professional development, is prepared to undertake a second degree studies
EK_K07	He is not able to adequately determine priorities in order to accomplish tasks defined by himself or others and to effectively organize his own work as well as that of a team under his direction.	At the elementary level, the student is able to adequately determine priorities in order to accomplish tasks defined by himself or others and to effectively organize his own work as well as that of his team.	At the sufficient level, the student is able to adequately determine priorities for the realization of tasks set by himself or others and effectively organize his own work as well as that of a team under his direction.	is able to set appropriate priorities for the accomplishment of tasks given by him/her or by others and effectively organise his/her own work as well as that of a team under his/her direction

Verification of learning outcomes	EK symbols for the module/subject
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	W0 1	W0 2	U0 3	U0 4	K0 5	K0 6	K0 7
Written examination							
Oral examination							
Written credit	X	X	X	X	X	X	X
Oral credit							
Written colloquium	X	X	X	X	X	X	X
Oral colloquium							
Test							
Project							
Written work							
Report							
Multimedia presentation							
Work during exercise	X	X	X	X	X	X	X
Other (which?) -							

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)	20	10
3. Consultation with the teacher	-	-
Total 1+2+3	30	18
4. Internships (carried out by students on their own)	—	—
5. Student's own work (including homework and project work, preparation for a credit/exam)	20	32
Total 4+5	20	32
SUMMARY 1+2+3+4+5	50	50
Total ECTS credits according to the study plan	2	

Reference literature	B. Borusiak, Merchandising, AE, Poznań 2008 M. Sławińska, Kompendium wiedzy o handlu, PWN, Warszawa 2008
Complementary literature	U. Kałużna-Drewnińska, B. Iwankiewicz-Rak, Marketing w handlu, AE Wrocław 1999 M. Sławińska, E. Urbanowska-Sojkin, Marketing w zarządzaniu firmą handlową, PWE, Warszawa 1995 W. Wrzosek (red. nauk.), Strategie marketingowe, SGH, Warszawa 2001