



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	Extended financial accounting	
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:	The student will acquire knowledge and skills in accounting for events related to operational, non-operational and financial activities concerning: <ul style="list-style-type: none"> – fixed assets – current assets – equity (funds) – liabilities and provisions for liabilities – accounting treatment of sales of products and goods: – accounting treatment of other operating activities – determination of financial result and its accounting
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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
EK_W01	Identifies, defines the terminology contained in the Accounting Act	K_W01 K_W02	P6S_WG
EK_U02	Knows and uses in practice methods and techniques of recording business events	K_U03	P6S_UW
EK_U03	Able to use theoretical knowledge to make simple accounting records	K_U04	P6S_UW
EK_K04	is ready to independently acquire and improve knowledge and professional skills in the conditions of integration processes in Europe and globalisation in the world	K_K03	P6S_KK

Content number	Educational/ curricular content	Reference to learning outcomes for the subject
	Lectures/Exercises	

T_01	Advanced asset accounting	EK_W01 EK_K04
T_02	Advanced Liability Recording	EK_W01 EK_K04
T_03	Advanced cost and revenue accounting	EK_W01 EK_U02 EK_U03 EK_K04
T_04	Advanced determination of the financial result	EK_W01 EK_U02 EK_U03 EK_K04
T_05	Advanced records for fixed assets (including depreciation)	EK_W01 EK_U02 EK_U03 EK_K04
T_06	Advanced records for intangible assets and long-term investments	EK_W01 EK_U02 EK_U03 EK_K04
T_07	Advanced recording of monetary assets	EK_W01 EK_U02 EK_U03 EK_K04
T_08	Advanced recording of bank loans and short-term financial assets	EK_W01 EK_U02 EK_U03 EK_K04
T_09	Advanced settlement records (including salaries)	EK_W01 EK_U02 EK_U03 EK_K04
T_10	Advanced material accounting	EK_W01 EK_U02 EK_U03 EK_K04
T_11	Advanced cost accounting	EK_W01 EK_U02 EK_U03 EK_K04
T_12	Advanced work product register with costing circle and costing	EK_W01 EK_U02 EK_U03 EK_K04
T_13	Advanced recording of income and extraordinary gains and losses	EK_W01 EK_U02 EK_U03 EK_K04
T_14	Advanced determination of financial result by calculation and comparison method with determination of changes in products	EK_W01 EK_U02 EK_U03 EK_K04
T_15	Advanced recording of capital (including distribution of profit or loss) and reserves	EK_W01 EK_U02 EK_U03 EK_K04

Methods and forms of teaching	Educational and curricular content
Lecture with multimedia presentation of selected issues	
Conversation lecture	T_01 - 15
Problem-based lecture	
Informative lecture	
Discussion	
Working with text	
Case study method	
Problem-based learning	
Didactic/simulation game	
Exercise method	
Workshop method	T_01 - 15
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 and advanced terminology contained in the Accounting Act	The student identifies, defines basic and advanced terminology contained in the Accounting Act	The student does not identify, defines basic and advanced terminology contained in the Accounting Act with the ability to give examples	The student does not identify, define basic and advanced terminology in the Accounting Act with the ability to give examples in the industry provided by the instructor
EK_U02	Does not know the basic and advanced methods and techniques of recording business events	The student knows basic and advanced methods and techniques of recording business events, but has difficulties in applying them in practice	The student knows basic and advanced methods and techniques of recording economic events, but makes technical mistakes.	The student knows basic and advanced methods and techniques of recording business events
EK_U03	He is not able to use basic and advanced theoretical knowledge to make simple accounting records.	Able to use basic and advanced theoretical knowledge to make simple accounting records of assets	Be able to use basic and advanced theoretical knowledge to make simple accounting records of assets and liabilities	Be able to use basic and advanced theoretical knowledge to make simple accounting records of assets and liabilities, income and expenses
EK_K04	Is not ready to independently acquire and improve knowledge and professional skills under process conditions	Is ready to acquire and improve knowledge and professional skills in the conditions of integration processes in Europe and globalisation in the world	Is ready to acquire in a team and to improve knowledge and professional skills in the conditions of integration processes in Europe and globalisation in the world	is ready to independently acquire and improve knowledge and professional skills in the conditions of integration processes in Europe and globalisation in the world

Verification of learning outcomes	EK symbols for the module/subject
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	W01	U02	U03	K04
Written examination				
Oral examination				
Written credit	X	X	X	X
Oral credit				
Written colloquium				
Oral colloquium				
Test				
Project				
Written work				
Report				
Multimedia presentation				
Work during exercise	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	<ol style="list-style-type: none"> 1. Sawicki K (red), Rachunkowość finansowa przedsiębiorstw według polskiego prawa bilansowego oraz Dyrektyw UE i MSR/MSSF. Część I, Ekspert Wydawnictwo i Doradztwo, Wrocław 2008 2. Świdorska G.K. (red), Wzorcowy plan kont z komentarzem do ustawy o rachunkowości i Międzynarodowych Standardów Rachunkowości (wydanie II rozszerzone), Oficyna Wolters Kluwer business, Warszawa 2012 3. Ustawa z dnia 29.09.1994 roku o rachunkowości: http://isap.sejm.gov.pl/DetailsServlet?id=WDU20091521223 4. Ustawa o rachunkowości z wyjaśnieniami uzgodnionymi z Departamentem Rachunkowości Ministerstwa Finansów, Wydawnictwo Rachunkowość Sp z o o, 2011
Complementary literature	<ol style="list-style-type: none"> 1. Sawicki K (red), Rachunkowość finansowa przedsiębiorstw według polskiego prawa bilansowego oraz Dyrektyw UE i MSR/MSSF. Część II Zadania z rozwiązaniami, Ekspert Wydawnictwo i Doradztwo, Wrocław 2009 2. Sawicki K (red), Rachunkowość. Zasady prowadzenia według znowelizowanych regulacji krajowych i międzynarodowych. Część

	<p>II. Zadania z rozwiązaniami, Ekspert Wydawnictwo i Doradztwo, Wrocław 2009</p> <p>3. Wskazane przez prowadzącego zajęcia inne pozycje literaturowe oraz akty prawne: http://isap.sejm.gov.pl/</p>
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