STUDY MODULE DESCRIPTION FORM

Name of the module/subject **Financial Accountancy**		Code **1011104331011143577**	
Field of study **Management - Part-time studies - First-cycle**	Profile of study (general academic, practical) **(brak)**		Year /Semester **2 / 3**
Elective path/specialty **-**	Subject offered in: **Polish**		Course (compulsory, elective) **obligatory**
Cycle of study: **First-cycle studies**	Form of study (full-time,part-time) **part-time**		

No. of hours				No. of credits
Lecture: **10** Classes: **-** Laboratory: **-** Project/seminars: **-**				**4**

Status of the course in the study program (Basic, major, other) **(brak)**	(university-wide, from another field) **(brak)**

Education areas and fields of science and art **social sciences**	ECTS distribution (number and %**)** **4 100%**

Responsible for subject / lecturer:

dr inż. Karolina Bondarowska
email: karolina.bondarowska@put.poznan.pl
tel. 616653403
Inżynierii Zarządzania
ul. Strzelecka 11

Responsible for subject / lecturer:

mgr inż. Krzysztof Jakubiak
email: krzysztof.jakubiak@put.poznan.pl
tel. 616653403
Inżynierii Zarządzania
ul. Strzelecka 11

Prerequisites in terms of knowledge, skills and social competencies:

1	**Knowledge**	Student has a basic knowledge of economics and management sciences
2	**Skills**	Student can interpret and describe economic processes affecting the company operations.
3	**Social competencies**	Student is aware of the social role of business activity and their impact on the economic condition of the country.

Assumptions and objectives of the course:

Cel przedmiotu:

To familiarize students with the basics of financial accounting and to prepare them for conducting a business activity

Study outcomes and reference to the educational results for a field of study

Knowledge:

1. Has a basic understanding of the importance of accounting in the enterprise - [K1A_W20]

2. Has knowledge of the rules and legal principles of accounting - [K1A_W03; K1A_W14]

3. Has basic knowledge in regard to solving selected problems of management - [K1A_W11]

Skills:

1. Can interpret and describe the fundamental laws and economic processes that affect the functioning of the company - [K1A_U02]

2. Can apply and interpret the instruments of financial accounting - [K1A_U05]

3. Can solve basic problems of business management using the instruments of financial accounting - [K1A_U06]

Social competencies:

1. Understands the need and knows the benefits of lifelong learning. Is aware of the need to track changes in the accounting regulations - [K2A_K01]

2. Has a sense of responsibility for his/her own work - [K2A_K02]

3. Can notice a cause and effect relationship - [K2A_K03]

Assessment methods of study outcomes

Knowledge ? written test

Skills - solving tasks

Social skills - group problem solving

Course description

1.Introduction to accounting - basic concepts, tasks, scope and legal basis of accounting.

2.Classification of assets and liabilities of the company.

3.Types of business transactions and their impact on the balance sheet items

4.Principles of accounting

5.The principle of operation of the balance sheet accounts

6.Posting a simple business transactions.

7.The principle of double-entry accounting, the principle of continuity

8.Trial balance. Correction of accounting errors

Basic bibliography:

1. Podstawy rachunkowości , Praca zbiorowa pod red. K. Sawickiego, PWE, Warszawa, 2009

2. Elementy rachunkowości dla menedżerów, Władysław Mantura, Wyd. Politechniki Poznańskiej, Poznań, 2004

Additional bibliography:

1. Czytanie bilansu przedsiębiorstwa, Bień W., Finanse - Servis, Warszawa 2002/Czytanie bilansu przedsiębiorstwa, Bień W., Difin, Warszawa 2010

Result of average student's workload

Activity	Time (working hours)
1. Preparing for classes	40
2. attending classes	10
3. Preparing for a final exam	48
4. final exam	2

Student's workload

Source of workload	hours	ECTS
Total workload	100	4
Contact hours	2	0
Practical activities	50	0