

STUDY MODULE DESCRIPTION FORM		
Name of the module/subject Financial Accountancy		Code 1011101341011143577
Field of study Management - Full-time studies - First-cycle	Profile of study (general academic, practical) (brak)	Year /Semester 2 / 4
Elective path/specialty -	Subject offered in: Polish	Course (compulsory, elective) obligatory
Cycle of study: First-cycle studies	Form of study (full-time, part-time) full-time	
No. of hours Lecture: 15 Classes: - Laboratory: 30 Project/seminars: -		No. of credits 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 study effects leading to the acquisition of engineering qualifications social sciences Economics		ECTS distribution (number and %) 1 25% 3 75% 3 75%
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 and basics of accounting
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: 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, K05-InzA_W03] 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, K06-InzA_W04]		
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, K1A_U07, K01-InzA_U04] 4. Can use a chosen accounting software - [K1A_U05]		
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 - [K1A_K01, K1A_K05] 2. Has a sense of responsibility for his/her own work - [K1A_K02, K1A_K07] 3. Can notice a cause and effect relationship - [K1A_K03, K01-InzA_K02]		

Assessment methods of study outcomes		
1 Formative evaluation: Knowledge ? asking questions in the classroom Skills - demonstrating the ability to establish and run own business, maintaining accounting records Social skills - group problem solving 2 Summative evaluation: Lecture - written exam Laboratories - based on the results of average partial grades of formative evaluation		
Course description		
1 Tasks and methods of inventory making 2 Universal cost classifications 3 Calculating costs. 4 Breakeven point analysis. 5 Subject and scope of financial reporting. 6 Profit and loss account. 7 Cash flows. 8 Selected elements of ratio analysis. 9 Setting up and running a business. 10 Learning to use a selected accounting software		
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	25	
2. Performing tasks during practical classes and laboratories	45	
3. Preparing for final test	45	
4. Final test	4	
Student's workload		
Source of workload	hours	ECTS
Total workload	119	4
Contact hours	49	2
Practical activities	30	1