

STUDY MODULE DESCRIPTION FORM		
Name of the module/subject Financial Accounting		Code 1011105341011143577
Field of study Engineering Management - Part-time studies -	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) part-time	
No. of hours Lecture: 12 Classes: 10 Laboratory: 24 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		ECTS distribution (number and %)
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: 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] 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 - [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 exam Skills - demonstrating the ability to establish and run own business, maintaining accounting records Social skills - group problem solving		
Course description		
1.Types of accounts. Chart of Accounts. 2.Principles of preparation and storage of accounting documents. 3.Records of purchase of property assets. 4.Records of sales of tangible assets. 5.Revenue in the company. 6.The costs and methods of classification. 7.The financial result. 8.Tasks and methods of inventory. 9.Calculation of costs. 10.Subject and scope of financial statement 11.Profit and loss account. 12.Setting up and running a business. 13.Learning to use a selected accounting software.		
Basic bibliography:		
1. Podstawy rachunkowości , Praca zbiorowa pod red. K. Sawickiego, PWE, 2009 2. Rachunkowość finansowa od podstaw, J. Aleszczyk, Zysk i S-ka, 2011		
Additional bibliography:		
1. Czytanie bilansu przedsiębiorstwa, Bień W., Finanse - Servis, Warszawa 2002/Czytanie bilansu przedsiębiorstwa, Bień W., Difin, Warszawa 2010 2. Podręcznik samodzielnej nauki księgowania, B. Gierusz, ODDK, 2009		
Result of average student's workload		
Activity	Time (working hours)	
1. Preparing for classes	25	
2. Performing tasks during classes	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	4	0
Practical activities	30	0