

STUDY MODULE DESCRIPTION FORM		
Name of the module/subject Financial Accounting		Code 1011101331011143577
Field of study Engineering Management - Full-time studies -	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) full-time	
No. of hours Lecture: 30 Classes: 15 Laboratory: - 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 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: 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		

<p>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</p> <p>2 Summative evaluation: Lecture - written exam Practical classes - written test</p>		
Course description		
<p>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.The principle of operation of the balance sheet accounts 5.Posting a simple business transactions. 6.The principle of double-entry accounting, the principle of continuity 7.Trial balance. Correction of accounting errors 8.Horizontal division of balance sheet accounts 9.The functioning of an active-passive accounts 10.Principles of preparation and storage of accounting documents 11.Types of off-balance sheet accounts 12.Records of purchase of property assets 13.Records of sales of tangible assets 14.Expenses by nature 15.The financial result.</p>		
Basic bibliography:		
<p>1. Podstawy rachunkowości , Praca zbiorowa pod red. K. Sawickiego, PWE, Warszawa, 2009 2. Elementy rachunkowości dla menedżerów, Władysław Mantura, Wyd. Politechniki Poznańskiej, Poznań, 2004</p>		
Additional bibliography:		
<p>1. Czytanie bilansu przedsiębiorstwa, Bień W., Finanse - Servis, Warszawa 2002/Czytanie bilansu przedsiębiorstwa, Bień W., Difin, Warszawa 2010</p>		
Result of average student's workload		
Activity	Time (working hours)	
1. Lectures	30	
2. Practical classes	15	
3. Consultations	15	
4. Preparing for classes	18	
5. Preparing for a final test	20	
6. Final test	2	
Student's workload		
Source of workload	hours	ECTS
Total workload	100	4
Contact hours	62	2
Practical activities	38	2