Name of the module/subject Code 1011105231011143577 Financial Accounting 1011105231011143577 Field of study Profile of study (gaineral accelerite, practical) (brak) 'Year /Semester (brak) Elective path/speciality - Subject offend in: Polish Course (computeory, elective) obligatory Cycle of study: First-cycle studies Profile of study (ful-line.part-time) Ourse (computeory, elective) obligatory No. of news Lecture: 10 Classes: - A Status of the course in the study program (Basic, major, other) (brak) (university-wide, from another field) No. of credits Education areas and fields of science and att ECTS distribution (number and %) 4 100% Social sciences Economics mgr inž. Krzysztof Jakubiak @put pozna.pl te. 616653403 mgr inž. Krzysztof Jakubiak @put pozna.pl te. 616653403 it. 616653403 Inzymeiri Zarządzania ul. Strzelecka 11 U.Strzelecka 11 ul.Strzelecka 11 Profeedusities in terms of knowledge, skills and social competencies: Student has a basic knowledge of economics and management sciences 1 Knowledge Student is aware of the social role of business activity and their impact on the economic condition	STUDY MODULE DESCRIPTION FORM							
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email: karolina.bondarowska@put.poznan.pl email: krzysztof.jakubiak@put.poznan.pl tel. 616653403 Inżynierii Zarządzania ul. Strzelecka 11 Inżynierii Zarządzania Prerequisites in terms of knowledge, skills and social competencies: 1 Knowledge 2 Skills 3 Social competencies competencies Student nas a basic knowledge of 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 hasic knowledge in regard to solving selected problems of management - [K1A_W20] 2. Has basic knowledge in regard to solving selected problems of management - [K1A_W1] Skills: 1. 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]	Resp	onsible for subje	ect / lecturer:	Responsible for subje	ct / lecturer:			
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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]	1. Und	erstands the need and		arning. Is aware of the need to t	track changes in the accounting			
regulations - [K2A_K01]								
 Has a sense of responsibility for his/her own work - [K2A_K02] Can notice a cause and effect relationship - [K2A_K03] 			The second from (1990)					
2. Thas a series of responsibility for this field with WOIK - [NZA_NUZ]	3. Can	notice a cause and ef	fect relationship - [K2A_K03]					
3. Can notice a cause and effect relationship - [K2A_K03]								

Assessment methods of study outcomes

Activity	Time (working
Result of average student's workload	
2. Teresa Kiziukiewicz, Kazimierz Sawicki, Rachunkowość małych przedsiębiorstw, Wydawnictow Naul 2012	kowe PWE, Warszawa
1. Bień Witold, Czytanie bilansu przedsiębiorstwa, Wydawnictwo Difin, Warszawa 2010	
Additional bibliography:	
4. Dyduch Alina, Sierpińska Maria, Wilimowska Zofia, Finanse i rachunkowość, PWE, Warszawa 2013	
3. Józef Aleszczyk, Rachunkowość finansowa od podstaw, Wydawnictwo Zysk i s-ka, Poznań, 2012	
2. Mantura Władysław: Elementy rachunkowości dla menedżerów, Wyd. Politechniki Poznańskiej, Pozr	nań 2004
1. Praca zbiorowa pod red. K. Sawickiego, Podstawy rachunkowości, PWE, Warszawa 2009	
Basic bibliography:	
15.The financial result.	
14.Expenses by nature	
13.Records of sales of tangible assets	
12.Records of purchase of property assets	
11.Types of off-balance sheet accounts	
10.Principles of preparation and storage of accounting documents	
9. The functioning of an active-passive accounts	
8.Horizontal division of balance sheet accounts	
7. Trial balance. Correction of accounting errors	
6. The principle of double-entry accounting, the principle of continuity	
5.Posting a simple business transactions.	
4. The principle of operation of the balance sheet accounts	
3. Types of business transactions and their impact on the balance sheet items	
2.Classification of assets and liabilities of the company.	
1.Introduction to accounting - basic concepts, tasks, scope and legal basis of accounting.	
Course description	
Practical classes - written test	
Lecture - written exam	
2 Summative evaluation:	
Social skills - group problem solving	
Skills - demonstrating the ability to establish and run own business, maintaining accounting records	
Knowledge ? asking questions in the classroom	
1 Forming evaluation:	

Activity	hours)
1. Lectures	10
2. Practical classes	15
3. Preparing for classes	18
4. Preparing for a final test	20
5. Final test	2

Student's workload

Source of workload	hours	ECTS
Total workload	65	4
Contact hours	27	2
Practical activities	0	0