



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Financial Accounting

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### Course

Field of study

Engineering Management

Area of study (specialization)

Year/Semester

2/4

Profile of study

Level of study

First-cycle studies

Form of study

full-time

Course offered in

Polish

Requirements

compulsory

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### Number of hours

Lecture

15

Tutorials

Laboratory classes

30

Projects/seminars

Other (e.g. online)

### Number of credit points

4

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### Lecturers

Responsible for the course/lecturer:

Karolina Bondarowska Ph.D., Eng.

karolina.bondarowska@put.poznan.pl

karolina.bondarowska@wp.pl

room 374 building AF-FEM

Faculty of Engineering Management

2 Jacek Rychlewski Str., 60-965 Poznan

Responsible for the course/lecturer:

Krzysztof Jakubiak MSc, Eng.

krzysztof.jakubiak@put.poznan.pl

room 374 building AF-FEM

Faculty of Engineering Management

2 Jacek Rychlewski Str., 60-965 Poznan



## Prerequisites

Knowledge:

The student has basic knowledge of microeconomics, management and financial accounting.

Skills:

The student is able to book simple business operations, prepare a balance sheet and profit and loss account. Is able to assess the financial situation of an enterprise. Has the ability to obtain information from cached sources.

Social competences:

The student is able to see the problems and causal relationships affecting the financial condition of business units.

## Course objective

To acquaint students with in-depth issues of financial accounting, preparation for business operations, learning the functional functions of selected software.

## Course-related learning outcomes

Knowledge

1. The student knows the role of financial accounting as an element of the system in business management and legal basis [P6S\_WG\_02]
2. Knows the accounting principles necessary to determine the value of assets, financing sources and financial result achieved by an enterprise [P6S\_WG\_08]
3. Has basic knowledge necessary to understand the non-technical conditions of business operations [P6S\_WG\_18]

Skills

1. The student is able to use the acquired knowledge, obtain data to analyze processes and phenomena occurring in the enterprise [P6S\_UW\_01]
2. Is able to analyze and solve problems in the field of business management visible from the accounting level [P6S\_UW\_03, P6S\_UW\_04]
3. Is able to make a preliminary economic analysis of engineering activities undertaken [P6S\_UW\_12]

Social competences

1. The student is able to see the cause-effect relationships in business, look for alternative solutions to observed problems [P6S\_KK\_02]
2. Is able to make substantive contribution to project preparation, taking into account legal and economic aspects [P6S\_KO\_01]



3. Is aware that creating a market offer requires taking into account technical, economic, marketing, legal, organizational and financial issues [P6S\_KO\_02]

### Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Laboratories: ongoing control of the implementation of partial tasks (arithmetic average of partial grades \* 0,4 of the final grade), summary grade based on the developed project assumption and running a business as well as knowledge of the functionality of the accounting program - 0,6 of the final grade.

Lecture: Written exam in the form of a single-choice test and several accounting tasks, which are scored differently depending on their level of difficulty. Passing threshold min. 50% points. The issues on the basis of which questions and tasks are developed are discussed in the last class (or sent by e-mail).

### Programme content

Lecture:

1. Fixed assets - recording and accounting.
2. Subject and scope of financial reporting.
3. Balance sheet ratio analysis.
4. Methods of valuation of the sale of sold products.
5. Break-even point in single and large assortment production.

Laboratories:

1. Getting to know CEiDG. Registration of a natural person's business activity.
2. Determining the capital expenditure necessary to start the business (resource planning).

Preparation of the opening balance.

3. Forecasting of revenues and costs, calculation of the unit cost of manufacturing products.
4. Book of revenues and expenses, physical inventory.
5. Depreciation of fixed assets and intangible assets.
6. Settlement and record of remuneration.
7. Determining the financial result and its settlement, preparing the closing balance and profit and loss account.
8. Keeping accounting records using a computer program.

### Teaching methods



Lecture: multimedia presentation, illustrated with examples on the board, training recordings, discussion.

Laboratories: multimedia presentation illustrated with examples given on a board, instructions for performing individual parts of the project.

### Bibliography

#### Basic

1. Józef Aleszczyk, Rachunkowość finansowa od podstaw, Wydawnictwo Zys i s-ka, Poznań, 2016
3. Praca zbiorowa pod red. Kazimierza Sawickiego, Podstawy rachunkowości, PWE, Warszawa 2009 lub późniejsze
3. Dyduch Alina, Sierpińska Maria, Wilimowska Zofia, Finanse i rachunkowość, PWE, Warszawa 2013
4. Ustawa o rachunkowości z dn. 29 września 1994 r. (Dz. U. z 2013., poz. 330)

#### Additional

1. Teresa Kiziukiewicz, Kazimierz Sawicki, Rachunkowość małych przedsiębiorstw, Wydawnictwo Naukowe PWE, Warszawa, 2012
2. Bień Witold, Czytanie bilansu przedsiębiorstwa, Wydawnictwo Difin, Warszawa 2010
3. Mantura Władysław, Elementy rachunkowości dla menedżerów, Wyd. Politechniki Poznańskiej, Poznań 2004

### Breakdown of average student's workload

	Hours	ECTS
Total workload	100	4,0
Classes requiring direct contact with the teacher	45	1,5
Student's own work (literature studies, preparation for laboratory classes, project preparation, preparation for exam) <sup>1</sup>	55	2,5

<sup>1</sup> delete or add other activities as appropriate