



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Financial Accounting

---

### Course

Field of study

Engineering Management

Area of study (specialization)

Year/Semester

2/3

Profile of study

Level of study

First-cycle studies

Form of study

full-time

Course offered in

Polish

Requirements

compulsory

---

### Number of hours

Lecture

30

Laboratory classes

Tutorials

15

Projects/seminars

Other (e.g. online)

### Number of credit points

4

---

### 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 Poznań

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 Poznań



## **Prerequisites**

Knowledge:

The student should have a basic knowledge of the basics of management and microeconomics and the ability to obtain information from specified sources.

Skills:

The student should recognize, associate and interpret economic phenomena as well as determine the impact of various economic processes on the enterprise. Has the ability to obtain information from cached sources.

Social competences:

The student is aware of the relationship between the activities of enterprises and the economic condition of the state.

## **Course objective**

1. To familiarize students with the principles in force in accounting, in particular in the process of measuring and accounting for economic events and their accounting records. 2. Understanding the basic principles of preparing and "reading" financial statements.

## **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. Knows the principles of recording simple business operations and preparing accounting documentation [P6S\_WG\_08]

Skills

1. The student is able to obtain information from various sources to analyze specific economic phenomena and processes [P6S\_UW\_01]
2. Is able to interpret and book basic economic operations [P6S\_UW\_08]
3. Determine the value of assets, sources of financing and the financial result achieved by the enterprise. Interpret the information received [P6S\_UW\_03]

Social competences

1. Can see problems and cause-effect relationships affecting business accounting [P6S\_KK\_02]



### Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Tutorials: two tests - the first during the semester (0,25 final grade), the second summarizing the knowledge of the entire material (0,75 final grade).

Lecture: Written exam in the form of a single-choice test and several mini 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. The concept, essence and meaning of accounting. Legal bases regulating accounting. Accounting principles. Subject and entity of accounting. Accounting obligations of the entrepreneur. Accounting as an information system in business management.
2. Definition and layout of the balance sheet. The balance as a data source for assessing the company's property and financial standing.
3. Types of balance sheet economic operations. Principle of operation of balance sheet accounts. Accounting for business operations. The principle of double entry.
4. Statement of turnover and balances. Causes and methods of correcting accounting errors.
5. Types and principles of functioning of off-balance accounts. Account level breakdown. Company chart of accounts.
6. Rules for preparing and storing accounting documents and documents. Control, account assignment and circulation of accounting documents.
7. Definition of costs. Fixed and variable costs. Costs by type.
8. Record of purchases of tangible current assets and fixed assets
9. Sales records of finished goods and goods.
10. Elements of the financial result and its distribution.

Tutorials:

1. Preparation of the company's balance sheet.
2. Posting simple balance sheet operations, closing accounts, preparing turnover and balances and closing balance sheets.
3. Correcting accounting errors. Compilation of business operations content.



4. Issuing documents: invoice, WZ, KP, payroll
5. Posting and accounting of purchases of materials, goods, services etc. Posting of sales of finished goods and goods.
6. Determining the company's financial result and closing balance.
7. Assessment of the company's financial standing and liquidity.

### Teaching methods

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

Tutorials: solving accounting tasks, calculating indicators, interpreting results, individual and team work of students.

### 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
4. Gierusz Barbara, Podręcznik samodzielnej nauki księgowania, Wyd. ODDK, 2018
5. Gierusz Barbara, Zbiór zadań do podręcznika samodzielnej nauki księgowania, Wyd. ODDK, 2018



### 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 tutorials, tests, preparation for exam) <sup>1</sup>	55	2,5

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