



COURSE DESCRIPTION CARD - SYLLABUS

Course name

Financial Accounting [S1IZarz1>RF1]

Course

Field of study

Engineering Management

Year/Semester

2/3

Area of study (specialization)

–

Profile of study

general academic

Level of study

first-cycle

Course offered in

polish

Form of study

full-time

Requirements

compulsory

Number of hours

Lecture

30

Laboratory classes

0

Other (e.g. online)

0

Tutorials

15

Projects/seminars

0

Number of credit points

4,00

Coordinators

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Lecturers

Prerequisites

none

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:

The student defines and explains the concept, essence, and significance of accounting, including the legal basis regulating accounting and principles applicable in this field. [P6S_WG_02]

The student describes the structure and functioning of accounting systems as informational tools in business management. [P6S_WG_08]

The student explains the principles of operating balance sheet accounts, including the double-entry rule and the process of recording economic operations. [P6S_WG_18]

The student identifies and characterizes different types of costs and methods of their recording in a

categorical layout. [P6S_WK_02]

Skills:

The student uses theoretical knowledge and data sources to analyze economic and financial processes in a company. [P6S_UW_01]

The student applies accounting methods to prepare a company's balance sheet and analyze its asset and financial situation. [P6S_UW_03]

The student uses acquired knowledge to identify and resolve dilemmas encountered in professional work related to financial accounting. [P6S_UW_04]

The student conducts an economic analysis of a company's activities, applying accounting principles. [P6S_UW_12]

Social competences:

The student determines the importance of accounting in the context of business management, recognizing the need for continuous knowledge update in this field. [P6S_KK_02]

The student plans and manages business projects, considering aspects of financial accounting. [P6S_KO_01]

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 Zysk 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. Szczypa P., Rachunkowość finansowa, Wydawnictwo CeDeWu 2014,
2. Mantura Władysław, Bondarowska Karolina, Branowski Mariusz (i in.), Rachunkowość zarządcza, Wydawnictwo Politechniki Poznańskiej, Poznań 2010
3. Teresa Kiziukiewicz, Kazimierz Sawicki, Rachunkowość małych przedsiębiorstw, Wydawnictwo Naukowe PWE, Warszawa, 2012
4. Bień Witold, Czytanie bilansu przedsiębiorstwa, Wydawnictwo Difin, Warszawa 2010
5. Mantura Władysław, Elementy rachunkowości dla menedżerów, Wyd. Politechniki Poznańskiej, Poznań 2004
6. Gierusz Barbara, Podręcznik samodzielnej nauki księgowania, Wyd. ODDK, 2018
7. Gierusz Barbara, Zbiór zadań do podręcznika samodzielnej nauki księgowania, Wyd. ODDK, 2018.
- Gierusz Barbara, Zbiór zadań do podręcznika samodzielnej nauki księgowania, Wyd. ODDK, 2018

Breakdown of average student's workload

	Hours	ECTS
Total workload	100	4,00
Classes requiring direct contact with the teacher	45	1,50
Student's own work (literature studies, preparation for laboratory classes/ tutorials, preparation for tests/exam, project preparation)	55	2,50