



COURSE DESCRIPTION CARD - SYLLABUS

Course name

Accounting [S1ZiIP1>RAC]

Course

Field of study

Management and Production Engineering

Year/Semester

2/4

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

dr inż. Karolina Bondarowska

karolina.bondarowska@put.poznan.pl

Lecturers

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.

2. Knows the accounting principles necessary to determine the value of assets, sources of financing and the financial result achieved by an enterprise.
3. Knows the rules for recording simple business operations and preparing accounting documentation.
4. Has basic knowledge necessary to understand the non-technical conditions of business operations.

Skills:

1. Student is able to obtain information from various sources to analyze specific phenomena and economic processes.
2. Is able to interpret and book basic economic operations.
3. Determine the value of the property, its financing sources and the financial result achieved by the enterprise. Interpret the information received.

Social competences:

1. Can see problems and cause-effect relationships affecting business accounting.

Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

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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% of points obtained. The issues on the basis of which questions and tasks are developed are presented in the last class and placed in a course on the Moodle platform.

Programme content

Lecture:

1. Introduction to accounting.
2. Definition and layout of the balance sheet.
3. Balance sheet economic operations. Balance sheet accounts. The principle of double entry.
4. Reasons for and correction of accounting errors.
5. Off-balance sheet accounts. Company chart of accounts.
6. Accounting evidence and documents.
7. Definition and types of costs.
8. Purchase and sale of current assets and fixed assets.
9. Profit and loss account.
10. Financial statements.
11. Product disbursement.
12. Break-even analysis.

Tutorials:

1. Preparation of the company's balance sheet.
2. Posting simple balance sheet operations.
3. Correcting accounting errors.
4. Issuing documents.
5. Records of purchases of materials, goods, etc. Records of sales of products finished products and goods.
6. Profit and loss account and closing balance sheet.
7. Exercises on the financial assessment of an enterprise.

Course topics

Lecture:

1. The concept, essence and importance of accounting. Legal bases regulating accounting. Principles applicable in accounting. Subject and subject of accounting. Obligations of an entrepreneur in the field of accounting. Accounting as an information system in enterprise management.
2. Structure of the accounting balance sheet. Principles of preparation. Assessment of the financial situation and sources of financing of the company's assets.

3. Types of balance sheet economic operations. The principle of operation of balance sheet accounts. Posting operations on balance sheet accounts.
4. Statement of turnover and balance. Discussion of the causes of accounting errors and corrections.
5. Types and principles of operation of off-balance sheet accounts. Horizontal division of accounts. Creating a company chart of accounts.
6. Rules for preparing and storing accounting evidence and documents. Control, decreeing and circulation of accounting documents.
7. Definition of costs. Fixed and variable costs. Costs by type.
8. Records of purchases and sales of tangible current assets and fixed assets.
9. Determining the financial result and its division.
10. Elements of financial statements and their analysis.
11. Methods of valuation of product expenditure (average cost, FIFO, LIFO).
12. Profitability threshold in single- and large-range production.

Tutorials:

1. Exercises in classifying balance sheet items and preparing a company balance sheet.
2. Posting simple balance sheet operations.
3. Correcting accounting errors. Arranging the content of economic operations.
4. Issuing documents, e.g. invoice, WZ, PZ, payroll.
5. Accounting and settlement of purchases of materials, goods, services, etc. Accounting of sales of finished products and goods.
6. Determining the company's financial result and closing balance sheet.
7. Assessment of the financial situation, efficiency and financial liquidity of the enterprise.

Teaching methods

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

Tutorials: solving accounting tasks, 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	4,00
Classes requiring direct contact with the teacher	65	3,00
Student's own work (literature studies, preparation for laboratory classes/ tutorials, preparation for tests/exam, project preparation)	35	1,00