



## 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

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 importance of accounting. Accounting as an information system in enterprise management.
2. Definition and arrangement of the accounting balance.
3. Types of balance sheet economic operations. Balance sheet accounts.
4. Statement of turnover and balance. Reasons for and methods of correcting accounting errors.
5. Examples of off-balance sheet accounts. Company chart of accounts.
6. Rules for preparing and storing accounting evidence and documents.
7. Definition and types of costs.
8. Purchase records.
9. Sales records.
10. Profit and loss account.

#### Tutorials:

1. Concepts of financial accounting.
2. Preparation of the balance sheet and its interpretation.
3. Posting simple balance sheet operations.
3. Correcting accounting errors. Arranging the content of economic operations.
4. Issuing documents.
5. Records of economic transactions.
6. Determining the financial result of the enterprise and its impact on the closing balance.

### Course topics

#### Lecture:

1. Legal basis regulating accounting. Principles applicable in accounting. Subject and subject of accounting. Obligations of an entrepreneur in the field of accounting. Statutory and standard accounting requirements.
2. Classification of assets and liabilities. Balance Sheet Discussion.
3. The principle of operation of balance accounts. Recording simple business operations. The principle of double entry.
4. Statement of turnover and balance. Detecting and correcting accounting errors.

5. Types and principles of operation of off-balance sheet accounts. Horizontal division of accounts. Examples of company charts of accounts.
6. Preparation, decreeing, circulation and storage of accounting documents.
7. Fixed and variable costs. Costs by type.
8. Purchase of tangible current assets and fixed assets.
9. Sale of finished products and goods.
10. Structure and components of the profit and loss account. Analysis of financial results.

#### Tutorials:

1. Identification of concepts in the field of financial accounting. Discussion on the role of accounting in various types of organizations.
2. Exercises in the classification and valuation of assets and liabilities. Examples of preparing a balance sheet.
3. Exercises in accounting for balance sheet operations.
4. Preparing and decreeing documents and accounting vouchers.
5. Accounting and settlement of purchases, records of sales of current assets.
6. Establishing the profit and loss account, interpreting financial results and closing balances.

### 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