



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Accounting [S1ZiIP2>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

15

Laboratory classes

0

Other

0

Tutorials

15

Projects/seminars

0

### Number of credit points

2,00

### Coordinators

### Lecturers

### Prerequisites

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

### Course objective

The purpose of the course is to familiarize students with the basic concepts of economics and the principles of accounting with the preparation and interpretation of financial statements.

### Course-related learning outcomes

Knowledge:

The student knows the concepts and conventions of the market, knows what are the functions in business relations

Student knows what is the role of financial accounting in business management and knows the legal basis

Knows the accounting principles necessary to determine the financial result achieved by a business entity

Skills:

Student is able to use economic factors to improve management processes

The student is able to interpret basic economic operations  
Student can analyze the relationship between financial statements and ratios

Social competences:

The student is able to perceive problems and cause-and-effect relationships affecting the economic situation of the enterprise

The student is able to expand the acquired knowledge and share it while working in a group

The student is able to draw and interpret knowledge from available literature sources

### Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Knowledge and skills acquired during the lectures are verified by a test containing 15-20 multiple choice questions, supplemented by a maximum of 5 open questions. The criterion for passing is 50%.

Knowledge and skills acquired during the exercises are verified during the classes through group work consisting of solving assigned case studies, during the last class a colloquium consisting of 5 tasks is carried out. The criterion for passing is 50%.

Assignment of grades to percentage ranges of results: <90-100> very good; <80-90) good plus; <70-80) good; <60-70) satisfactory plus; <50-60) satisfactory; <0-50) unsatisfactory.

### Programme content

Basic economic concept. The main principles of economics.

Principles of financial accounting

Financial statements and ratio analysis

Accounting for simple balance sheet operations

Determination of the financial result of the enterprise and the closing balance sheet

Assessment of the asset situation and financial liquidity of the enterprise

### Course topics

Lecture:

Market behavior of the enterprise; Demand and supply; Theory of consumer choice; The enterprise and its functions; The importance of accounting as an information system in the enterprise; Legal basis, Characteristics of financial statements; Determination of financial results, Liquidity and asset position of the enterprise.

Tutorials:

Analysis of market processes and their impact on enterprises; Demand and supply relations; Analysis of consumer behavior; The enterprise and its market functions; Preparation of financial statements; Analysis of information obtained from financial statements; Determination of financial results, Assessment of financial liquidity and asset position of the enterprise

### Teaching methods

Lecture: multimedia presentation, illustrated by examples given on the blackboard, discussion, independent work with the textbook.

Tutorials: solving calculus tasks, interpreting the results, individual and team work of students, conversation room.

### Bibliography

Basic:

Introduction to business accounting : financial reporting and recording of business operations in examples and tasks / Renata Gmińska, Jacek Jaworski, Warsaw : CeDeWu, 2024

Additional:

Józef Aleszczyk, Financial accounting from scratch, Zysk i s-ka Publishing House, Poznań, 2016

### Breakdown of average student's workload

	Hours	ECTS
Total workload	50	2,00
Classes requiring direct contact with the teacher	30	1,00
Student's own work (literature studies, preparation for laboratory classes/ tutorials, preparation for tests/exam, project preparation)	20	1,00