

Course description

Course name		English Language					Course code	
Major		Finance and Accounting						
Profile		Practical						
Level of studies		First-cycle studies						
Specialization		Course common to all specializations						
Form of studies		Full-time studies						
Semester		III				Language of instruction		English
Prerequisites for the course						Basic courses		N
Form of crediting		End-of-term test		Number of ECTS points: 1				Methods of assessment
Form of classes and other		Number of hours in semester		Total	1	direct contact classes	practical classes	
		Total	Student's workload	Direct contact	Verification of teaching effects			Importance in %
Laboratory		35	5	30	- speaking activities, homework assignments: lexical and grammar practice, faculty based multimedia presentations on popular academic topics, mid-term and end-of-term tests			100%
Total number of hours:					Total:			100%
Categories of teaching effects	No.	Course teaching effects			Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization
Skills	1.	Student: - is capable of expressing his/her opinion on abstract and cultural issues, is capable of engaging in social conversations on a variety of topics, suggesting solutions to problems as well as formulating requests and offers, giving advice and tips			Communicative class activities	K1_U18+	S1A_U11+	
	2.	- can understand longer speeches and lectures on a given topic			Listening comprehension tests	K1_U18+	S1A_U11+	
	3.	- can compose a short writing assignment of a general, routine character as well as a simple letter describing facts and events, is familiar with general punctuation rules			Writing class assignments, Home assignments	K1_U18+	S1A_U11+	
	4.	- understands the general idea of newspaper articles, literary texts, opinion letters, as well as information brochures, leaflets, academic essays etc.			Reading comprehension tests	K1_U18+	S1A_U11+	

Course supervisors

Form of classes	Course supervisors
Laboratory	MSc Katarzyna Drabczyk, MSc Marcin Czarnobrewy, MSc Mariusz Kowalski, MSc Beata Łucjanek, MSc Joanna Nowicka, MSc Patrycja Twardowska

Teaching content

Laboratory	Teaching methods	
No.	Subject area	Number of hours
1.	In the office. Expressing permission.	2
2.	Modern technologies. Modal verbs-obligation and necessity.	2
3.	Judging by appearances. Modal verbs-deduction.	2
4.	Successes and failures. Modal verbs-ability and possibility.	2
5.	Renting a flat.	2
6.	Education in Great Britain. First conditional.	2
7.	Types of houses. Second conditional.	2
8.	Presentations: tables & graphs. Presenting figures & describing trends.	2
9.	Recession & growth in economy.	2
10.	The World Bank role.	2
11.	Who controls and affects the economy?	2
12.	Business meetings-discussions.	2
13.	Economic sectors.	2
14.	Strengths & weaknesses in business & industries.	2
15.	Final test.	2
Total no. of hours:		30

Primary literature:

1	Oxenden Clive, Latham-Koenig Christina. New English File Intermediate. Oxford: OUP, 2007
2	

Secondary literature:

1	Cotton D., Falrey D., Keny S., Market Leader. Harlow: Longman, 2000.
2	Dooley J, Evans V., Grammarway 3. Newbury: Express Publishing, 1999.
3	Flinders S., Test Your Business English. Harlow: Penguin Books, 2000.
4	Misztal M. Tests in English Thematic Vocabulary. Warszawa: WsiP, 1996
5	Murphy R. Essential Grammar in Use. Cambridge University Press, 2002.
6	Olejniak D., Repetytorium Leksykalne Poznań: Lektor Klett, 2005.
7	Oxford Wordpower. Słownik Angielsko Polski z indeksem polsko-angielskim. Oxford University Press, 1997. FG
8	Barbara & Marcin Otto, Here Is the News, Wydawnictwa Szkolne i Pedagogiczne 1995

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Course co-ordinator

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Director of Institute

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Course description

Course name		German Language				Course code		
Major		Finance and Accounting						
Profile		Practical						
Level of studies		First-cycle studies						
Specialization		Course common for all specializations						
Form of studies		Full-time studies						
Semester		III				Language of instruction	German	
Prerequisites for the course						Basic courses	N	
Form of crediting		End-of-term test		Number of ECTS points: 1			Methods of assessment	
Form of classes and other		Number of hours in semester		Total	1	direct contact classes		practical classes
		Total	Student's workload	Direct contact	Verification of teaching effects			Importance in %
Laboratory		35	5	30	- speaking activities, homework assignments: lexical and grammar practice, faculty based multimedia presentations on popular academic topics, mid-term and end-of-term tests			100%
Total number of hours:		35	5	30	Total:			100%
Categories of teaching effects	No.	Course teaching effects			Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization
Skills	1.	Student: - is capable of expressing his/her opinion on abstract and cultural issues, is capable of engaging in social conversations on a variety of topics, suggesting solutions to problems as well as formulating requests and offers, giving advice and tips			Communicative class activities	K1_U18+	S1A_U11+	L
	2.	- can understand longer speeches and lectures on a given topic			Listening comprehension tests	K1_U18+	S1A_U11+	L
	3.	- can compose a short writing assignment of a general, routine character as well as a simple letter describing facts and events, is familiar with general punctuation rules			Writing class assignments, Home assignments	K1_U18+	S1A_U11+	L
	4.	- understands the general idea of newspaper articles, literary texts, opinion letters, as well as information brochures, leaflets, academic essays etc.			Reading comprehension tests	K1_U18+	S1A_U11+	L

Course supervisors

Form of classes	Course supervisors
Laboratory	MSc Agnieszka Mikosz, MSc Mirosław Grudzień,

Teaching content

Laboratory	Teaching methods	
No.	Subject area	Number of hours
1.	Germany – second homeland. Staying abroad. Dual citizenship. Adverbial clauses of purpose with “um...zu”, “damit”.	2
2.	Dreams - what do people dream of? Comparative sentences with “als ob”.	2
3.	Job or vocation? Work conditions, requirements. Advantages and disadvantages of particular jobs. Adverbial clauses of result with “so dass”.	2
4.	Problems at work. Clashes among staff members. Pronoun adverbs. Interrogative pronouns.	2
5.	Customer comes first. Conflicts in public life. Making a complaint.	2
6.	Environment protection. Subordinate clauses with “statt...zu + infinitive”, “(an)statt dass”.	2
7.	Massmedia: television, internet, the press. Adverbial clauses of time with “seit”, “bis”, “bevor”. Passive Voice determining state – Zustandpassiv.	2
8.	Economic policy.	2
9.	Organization & management.	2
10.	Company finance.	2
11.	Recession & recovery in economy.	2
12.	The World Bank role.	2
13.	CU funds.	2
14.	Local government financial policy.	2
15.	Final test.	2
Total no. of hours:		30

Primary literature:

1	Tangram 2B Deutsch als Fremdsprache, Max Hueber Verlag, Ismaning 2002
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Secondary literature:

1	Übungsgrammatik Deutsch als Fremdsprache, Renate Luscher, Max Hueber Verlag
2	Großer Lernwortschatz Deutsch als Fremdsprache, Max Hueber Verlag
3	Język niemiecki, Repetytorium gramatyczne, Lektor Klett
4	Eine kleine Landeskunde der deutschsprachigen Länder, Stanisław Bęza

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Course co-ordinator

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Course description

Course name		Czech Language				Course code		
Major		Finance & Accounting						
Profile		Practical						
Level of studies		First-cycle studies						
Specialization		Course common for all specializations						
Form of studies		Full-time studies						
Semester		III			Language of instruction		Czech	
Prerequisites for the course						Basic courses		N
Form of crediting		End-of-term test		Number of ECTS points: 1				Methods of assessment
Form of classes and other		Number of hours in semester		Total	1	direct contact classes	practical classes	
		Total	Student's workload	Direct contact	Verification of teaching effects			Importance in %
Laboratory		35	5	30	- speaking activities, homework assignments: lexical and grammar practice, faculty based multimedia presentations on popular academic topics, mid-term and end-of-term tests			100%
Total number of hours:		35	5	30	Total:			100%
Categories of teaching effects	No.	Course teaching effects			Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization
Skills	1.	Student: - is capable of expressing his/her opinion on abstract and cultural issues, is capable of engaging in social conversations on a variety of topics, suggesting solutions to problems as well as formulating requests and offers, giving advice and tips			Communicative class activities	K1_U18+	S1A_U11+	L
	2.	- can understand longer speeches and lectures on a given topic			Listening comprehension tests	K1_U18+	S1A_U11+	L
	3.	- can compose a short writing assignment of a general, routine character as well as a simple letter describing facts and events, is familiar with general punctuation rules			Writing class assignments, Home assignments	K1_U18+	S1A_U11+	L
	4.	- understands the general idea of newspaper articles, literary texts, opinion letters, as well as information brochures, leaflets, academic essays etc.			Reading comprehension tests	K1_U18+	S1A_U11+	L

Course supervisors

Form of classes	Course supervisors
Laboratory	PhD Ilona Gwózdź-Szewczenko

Teaching content

Laboratory	Teaching methods	
No.	Subject area	Number of hours
1.	The Past tense ('Co dělal?') – conjugations, irregular forms. 'Famous Czechs' - a reading text, a discussion and a test.	2
2.	The Past tense – exercises, changing the present tense into the past tense, making dialogues. 'A flat and a house' – advertisements about real property.	2
3.	Making acquaintances, social conversations. A profile of a person (occupation, interests, hobbies, favourite activities).	2
4.	The so-called double negation. The preposition system in the Czech language. Revision and check of the constructions and skills.	2
5.	The Future tense (Polish vs. Czech language – a comparison of the future tense constructions.).	2
6.	Verbs and adverbs related to movement, (eg. Kde jsi?, Kam jedeš?).	2
7.	An appointment at the doctor's – vocabulary related to a medical examination, defining illnesses, treatment, prescribing and buying medications. Personal pronouns in the accusative.	2
8.	Economic policy.	2
9.	Organization & management.	2
10.	Company finance.	2
11.	Recession & recovery in economy.	2
12.	The World Bank role.	2
13.	CU funds.	2
14.	Local government financial policy.	2
15.	Final test.	2
Total no. of hours:		30

Primary literature:

1	Lída Holá, <i>New Czech Step by Step</i> , Praha 2009.
2	Lída Holá, Pavla Bořilová, <i>Čeština expres 1</i> , Praha 2010.
3	Lída Holá, Pavla Bořilová, <i>Čeština expres 2</i> , Praha 2011.
4	Luttererová Jiřina, <i>Česká slovní zásoba a konverzační cvičení</i> , Praha 1994.

Secondary literature:

1	Lída Holá, Pavla Bořilová, <i>Česky krok za krokem 2</i> , Praha 2011.
2	Alena Nekovářová, <i>Čeština pro život</i> , Praha 2006.
3	<i>Slovník spisovné češtiny pro školu a veřejnost</i> , Praha 2005.
4	Helena Remediosová, Elga Čechová, <i>Chcete mluvit česky?</i> , Liberec 2002.

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Course co-ordinator

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Director of Institute

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Course description

Course name		Statistics			Course code			
Major		Finance & Accounting						
Profile		Practical						
Level of studies		First-cycle studies						
Specialization		Course common for all specializations						
Form of studies		Full-time studies						
Semester		III			Language of instruction		English	
Prerequisites for the course					Basic courses		N	
Form of crediting		End-of-term test		Number of ECTS points: 7				Methods of assessment
Form of classes and other		Number of hours in semester		Total	7	direct contact classes	3,3	
		Total	Student's workload	Direct contact	Verification of teaching effects			Importance in %
Lecture		73	43	30	Written exam			50%
Classes			0	0				
Laboratory		70	40	30	written exam			50%
Examination		3		3				
Consultation		20		20				
Total number of hours:		166	83	83				Total: 100%
Categories of teaching effects	No.	Course teaching effects			Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization
Knowledge	1.	Student knows the basic statistical measures			Written exam	K1_W14+	S1A_W06+	L Lab
	2.	Student knows the concept of the estimator and the confidence interval.			Written exam	K1_W14+	S1A_W06+	L Lab
	3.	Student knows the concept of statistical test, hypothesis verification, dependencies of variables.			Written exam	K1_W14+	S1A_W06+	L Lab
	4.	Student knows the concept of linear regression and correlation.			Written exam	K1_W14+	S1A_W06+	L Lab
Skills	1.	Student is able to count statistical measures, to build a division row.			Written exam	K1_U09+	S1A_U2+, S1A_U3+, +	L
	2.	Student knows how to build the confidence intervals for the mean, standard deviation and rate structure.			Written exam	K1_U09+	S1A_U2+, S1A_U3+, +	L

	3.	Student is able to verify the statistical hypothesis.	Written exam	K1_U09+	S1A_U2+, S1A_U3+, +	L
Social competence	1.	Student has a self-awareness of the need to develop his/her knowledge and skills.	Written exam	K1_K02+, K1_K05+	S1A_K01+, S1A_K06+	L Lab
	2.	He can flexibly look for and choose problem-solving methods.	Written exam	K1_K02+, K1_K05+	S1A_K01+, S1A_K06+	L Lab
	3.	Student is prepared to communicate, persuade and defend his/her views in the name of achieving common goals.	Written exam	K1_K02+, K1_K05+	S1A_K01+, S1A_K06+	L Lab

Course supervisors

Form of classes	Course supervisors
Lecture	dr hab. Mariusz Czekala
Laboratory	Mgr Agnieszka Szpara

Teaching content

Lecture	Teaching methods	
No.	Subject area	Number of hours
1.	Methods of analysis of distribution of characteristics. Elements of statistical inference.	2
2.	Random sample and distribution of stats from the sample. Division row. Point row. Positional statistics. Measures of variability.	4
3.	Normal distribution. Central limit theorem. Chebyshev's inequality	4
4.	Interval estimation of parameters of a single population (confidence intervals for the probability, expected value, variance)	4
5.	The problem of testing hypotheses (errors of the first and second kind, the level of significance, the statistical test, tests properties)	4
6.	Testing hypotheses concerning a single population parameters (test of hypotheses regarding the likelihood, expected value, variance)	2
7.	Compatibility test, test of independence.	4
8.	The linear correlation (estimation and testing hypotheses about linear correlation).	4
9.	Linear regression (estimation and testing hypotheses about the parameters of linear regression, curves of confidence)	2
Total no. of hours:		30

Laboratory	Teaching methods	
No.	Subject area	Number of hours
1.	Random sample and distribution of stats from the sample. Division row. Point row. Positional statistics. Measures of variability.	6
2.	Normal distribution. Central limit theorem. Chebyshev's inequality	4

3.	Interval estimation of parameters of a single population (confidence intervals for the probability, expected value, variance).	4
4.	Testing hypotheses concerning a single population parameters (test of hypotheses regarding the likelihood, expected value, variance).	4
5.	Compatibility test, test of independence.	4
6.	The linear correlation (estimation and testing hypotheses about linear correlation).	4
7.	Linear regression (estimation and testing hypotheses about the parameters of linear regression, curves of confidence).	3
8.	Test.	1
Total no. of hours:		30

Primary literature:

1	S. Ostasiewicz, Z. Rusnak, U. Siedlecka, Statystyka. Elementy teorii i zadania. Wydawnictwo Akademii Ekonomicznej we Wrocławiu, Wrocław 2003.
2	Metody statystyczne / Aleksander Zeliaś. - Warszawa : Polskie Wydaw. Ekonomiczne, 2000.
3	Metody statystyczne : zadania i sprawdziany / Aleksander Zeliaś, Barbara Pawełek, Stanisław Wanat. - Warszawa : Polskie Wydaw. Ekonomiczne, 2002

Secondary literature:

1	Krysicki W. i inni (1995). Rachunek prawdopodobieństwa i statystyka matematyczna w zadaniach, część I PWN, Warszawa
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Course co-ordinator

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Module description

Module name		Public Finance			Module code		
Faculty		Finance and Accounting					
Education profile		Practical					
Level		First-cycle studies					
Specialization		Course common for all specializations					
Form of studies		Full-time studies					
Semester		III			Language		English
Prerequisites for the module					Courses in the field of basic education		N
Forms of assessment		grading		ECTS points: 3			Assessment strategy
Teaching and learning methods	Numer of hours in semester		Total	3	contact hours	1,4	practical classes
	Total	Self-study hours	Contact hours	Ways of verifying the learning outcomes in the context of forms of classes			Weight, %
Lecture	32	17	15	final test			50%
Seminar	32	17	15	final test			50%
Consultation	4		4				
Total:	68	34	34				Total: 100%
type of learning outcomes	No.	Learning outcomes		Assessment methods	Learning outcomes	Learning areas	Form of implementation
Knowledge	1.	Students know and understand the essence of the functioning of the public finances.		final test	K_W01+	S1A_W01+, S1A_W07+	L
	2.	Students have knowledge of the processes and phenomena of socio – economic development.		final test, partial tests	K_W03+	S1A_W02+, S1A_W09+	L
	3.	Students know and understand the correlation between the state budget and local government budgets.		final test, partial tests	K_W05+	S1A_W03+, S1A_W08+	L
Skills	1.	Students have the ability to explain the causes of changes in budget revenues of the state and local governments.		partial tests, observation, oral exam	K_U05+	S1A_U02+, S1A_U03+, S1A_U08+	P
	2.	Students are able to use basic theoretical knowledge and obtain data for the analyzes of the state budget and local government budgets.		partial tests, observation, oral exam, homeworks	K_U014+	S1A_U08+, S1A_U01+	P
Social competences	1.	Students are aware of the responsibilities of work at the financial posts in public entities.		observation oral exam	K_K01+	S1A_K01+, S1A_K02+, S1A_K03+	L
	2.	Students are prepared to act in a professional and ethical way.		observation oral exam	K_K02+	S1A_K04+	L

Instructor's name

Form of classes	Instructor's name (title / degree, name and surname)
Lecture	PhD (Eng) Zbigniew Kulas
Seminar	PhD (Eng) Zbigniew Kulas

Education content

Lecture	Teaching	Lecture	
L.p.	Topics		Number of hours
1.	Characteristics of public finance.		1
2.	State finances and the finances of local government.		2
3.	Vertical distribution of income and public expenditure, the conditions and methods of external power of local governments budgets .		2
4.	Own revenues, subsidies, general subsidies, targeted subsidies.		1
5.	Classification rules and budgetary procedures. Balanced budget, budget deficit, public debt.		2
6.	Public expenditure; Wagner's law.		1
7.	Public revenue, the Laffer curve, Lorenz curve		1
8.	The tax system in Poland. Tax rules. Types of taxes.		1
9.	The paradox of an unbalanced budget.		2
10.	Budgetary units and local government budgetary establishments .		2
Total:			15

Project	Teaching	Papers, discussion	
No.	Topics		Number of hours
1.	The tax system in Poland. Tax rules.		2
2.	The economic and social impact of taxes.		2
3.	The control system of public finances.		2
4.	Government budgets: general subsidies, educational subsidies, grants.		2
5.	Analysis of local government budget.		2
6.	Financing of social security.		2
7.	Public finances in the European Union .		2
8.	Tax rules.		1
Total:			15

Compulsory reading:

1	S. Owsiak, Finanse publiczne, PWN 2005
2	J. Osiatyński, Finanse publiczne. Ekonomia i polityka, PWN 2006
3	Z. Fedorowicz, Finanse publiczne, PWE 2004
4	W. Ziółkowska, Finanse publiczne, Wydawnictwo naukowe WSB, Poznań 2005
5	L. Etel, M. Tyniewicki, Finanse publiczne i prawo finansowe, Temida, Białystok 2012.
6	T. Juja, Polityka budżetowa i podatki, UE Poznań 2013.
7	A. Alińska, Wieloletnie planowanie budżetowe, wyd. Difin 2012.
8	M.Dylewski, B. Filipiak, M. Gorzałczyńska-Koczkodaj, Analiza finansowa budżetów jednostek samorządu terytorialnego, Międzykomunalna Spółka Akcyjna MUNICIPIUM 2011, Warszawa 2011.

Optional reading:

1	S. Korenik, Podstawy finansów, PWN 2008
2	B. Pietrzak, Z. Polański, B. Woźniak, System finansowy w Polsce, PWN 2007

3	I. E. Stiglitz, Ekonomia sektora publicznego, PWN 2008
4	J. Hausner, zarządzanie publiczne, Wyd. Scholar 2010.
5	J.Wilkin, Teoria wyboru publicznego, Wyd. Scholar 2012.
6	K. Giordano, Planowanie zrównoważonego rozwoju gminy w praktyce, Wyd. KUL, 2006.
7	Praca zbiorowa, Ekonomiczne i prawne problemy wydatków publicznych, UMCS 2011.
8	S.Franek, Finanse publiczne a kryzys ekonomiczny, wyd. CeDeWu, 2012.

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Module Coordinator
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Director of the Institute
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Course description

Course name	Financial Accounting			Course code			
Major	Finance & Accounting						
Profile	Practical						
Level of studies	First-cycle studies						
Specialization	Course common for all specializations						
Form of studies	Full-time studies						
Semester	III			Language of instruction			English
Prerequisites for the course				Basic courses			N
Form of crediting	End-of-term test		Number of ECTS points: 6				Methods of assessment
Form of classes and other	Number of hours in semester		Total	6	direct contact classes	practical classes	
	Total	Student's workload	Direct contact	Verification of teaching effects			Importance in %
Lecture	66	36	30	Test			50%
Classes	66	36	30	Test			50%
Consultation	12		12				
Total number of hours:	144	72	72	Total:			100%
Categories of teaching effects	No.	Course teaching effects		Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization
Knowledge	1.	Student knows the standards and principles of accounting and financial reporting and its use.		Exam	K_W06, K_W15, K_W17	S1A_W02, S1A_W03, S1A_W06, S1A_W07	L
Skills	1.	Student has the ability to value typical balance sheet and P&L items.		Class activities, writing classwork	K_U10, K_U12	S1A_U05, S1A_U03, S1A_U06	C
	2.	Student has the ability to draw financial statements.		Class activities writing classwork	K_U10, K_U12	S1A_U05, S1A_U03, S1A_U06	LC
	3.	Student has the ability to analyze and interpret individual items of financial statements and the links between them.		Class activities, writing classwork	K_U10, K_U12	S1A_U05, S1A_U03, S1A_U06	LC

Social competence	1.	Student is aware of the responsibilities of employees, in particular financial and accounting departments for the successes and failures of the company	Exam	K_K01	S1A_K01, S1A_K02S1A_K03, S1A_K04S1A_K05, S1A_K06S1A_K07	LC
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Course supervisors

Form of classes	Course supervisors
Lecture	PhD Marta Targowicz
Classes	PhD Marta Targowicz

Teaching content

Lecture	Teaching methods	Lecture with multimedia presentations	
No.	Subject area		Number of hours
1.	Accounting regulations in the context of globalization (the essence and the source of regulation, Anglo-Saxon model, the continental model, harmonization of accounting, institutions that establish accounting .		2
2.	The accounting policies and their classification (accounting definition, classification accounting principles, fundamental and detailed rules).		2
3.	General principles for the measurement of assets and liabilities (the essence, models and balance-sheet valuation parameters)		2
4.	Materials - definition, classification, preliminary valuation, measurement during the reporting period, the valuation on the balance sheet date.		2
5.	Products - definition, classification, preliminary valuation, measurement during the reporting period, the valuation on the balance sheet date.		2
6.	Fixed assets - definition, classification, preliminary valuation, measurement during the reporting period, the valuation on the balance sheet date.		2
7.	Commodities - definition, classification, preliminary valuation, measurement during the reporting period, the valuation on the balance sheet date.		3
8.	Intangible assets - definition, classification, preliminary valuation, measurement during the reporting period, the valuation on the balance sheet date.		3
9.	Investments - definition, classification, preliminary valuation, measurement during the reporting period, the valuation on the balance sheet date.		3
10.	Reserves - definition, classification, preliminary valuation, measurement during the reporting period, the valuation on the balance sheet date.		3
11.	Capital - definition, classification, preliminary valuation, measurement during the reporting period, the valuation on the balance sheet date.		3
12.	The consolidated financial reporting (general issues, methods of data consolidation of subsidiaries, full consolidation method, proportional and equity consolidation method.		3
			30

Classes	Teaching methods	Exercises	
No.	Subject area		Number of hours

1	The accounting treatment of materials.	3
2.	The accounting treatment of products.	3
3.	The accounting treatment of fixed assets.	4
4.	The accounting treatment of commodities.	4
5.	The accounting treatment of intangible assets.	4
6.	The accounting treatment of investments.	4
7.	The accounting treatment of reserves.	4
8.	Financial reporting.	4
		30

Primary literature:

1.	Maria Gmytrasiewicz, Anna Karmańska, Rachunkowość finansowa, Difin, Warszawa 2006.
2.	Kazimierz Sawicki, Buczkowska Anna [et al.], Rachunkowość finansowa, wyd. 3 zm., PWE, Warszawa 2004.
3.	Ustawa z dnia 29 września 1994 r. o rachunkowości (tekst jednolity: Dz.U. z 2013r., poz. 330 z późniejszymi zmianami).

Secondary literature:

1.	Maria Gmytrasiewicz, Rachunkowość: podstawowe założenia i zasad, Difin, Warszawa 2008.
2.	K. Sawicki, Rachunkowość. Zasady prowadzenia po przystąpieniu do Unii Europejskiej, część I, Wrocław, Ekspert 2005.
3.	K. Sawicki, Rachunkowość. Zasady prowadzenia po przystąpieniu do Unii Europejskiej, część II Zadania z rozwiązaniami, Wrocław, Ekspert 2005.

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University of Applied Science in Nysa
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Course description

Course name		Banking			Course code			
Major		Finance & Accounting						
Profile		Practical						
Level of studies		First-cycle studies						
Specialization		Course common to all specializations						
Form of studies		Full-time studies						
Semester		III			Language of instruction		English	
Prerequisites for the course					Basic courses		N	
Form of crediting		End-of-term test		Number of ECTS points: 3				Methods of assessment
Form of classes and other		Number of hours in semester		Total	3	direct contact classes	1,3	practical classes
		Total	Student's workload	Direct contact	Verification of teaching effects			
Lecture		62	32	30	Written and oral test			100%
Consultation/exam		2		2				
Total number of hours:		64	30	32	Total:			100%
Categories of teaching effects	No.	Course teaching effects			Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization
Knowledge	1.	Student knows the types of consumer banks, as financial institutions and knows the regularities ruling them.			Written and oral test	K1_W01++, K1_W02++	S1A_W01++, S1A_W07++, S1A_W02++, S1A_W03++	L
	2.	Student knows and understands the basic concepts of banking, data protection, protection of property and rights to the product (service).			Written and oral test	K1_W05++, K1_W07++	S1A_W03++, S1A_W08++, S1A_W07++, S1A_W06++	L
	3.	Student has knowledge of views on the structure of financial and banking system and the types of links and their historical evolutions.			Written and oral test	K1_W01++, K1_W02++ , K1_W03+++	S1A_W01+++, S1A_W07+++, S1A_W02+++, S1A_W03+++, S1A_W09+++	L
	4.	Student has knowledge of the processes of changes of structures of banking-financial institutions and the implications of these changes.			Written and oral test	K1_W01+++	S1A_W01+++, S1A_W07+++	L

	5.	Student knows the methods and tools including data acquisition technology to the banking system that enable to describe the structure of the bank and processes that occur in them.	Written and oral test	K1_W01+++ , K1_W17+++ , K1_W16+++	S1A_W01+++, S1A_W07+++, S1A_W06+++	L
	6.	Student has a basic knowledge of the bank's customer segments, the rules for their functioning.	Written and oral test	K1_W01+++ , K1_W13+++	S1A_W01+++, S1A_W07+++, S1A_W05+++, S1A_W08;+++	L
Skills	1.	Student correctly uses the elected standards, rules and definitions in order to solve specific tasks in the field of banking and financial institutions selection for specific needs.	Written and oral test	K1_U02+++, K1_U03+++, K1_U04+++	S1A_U5+++, S1A_U6+++, S1A_U2+++, S1A_U3+++, S1A_U1+++	L
	2.	Student analyzes the proposed solutions to the specific problems of banking and knows how to share only those data that is necessary for a particular activity.	Written and oral test	K1_U10+++, K1_U09+++	S1A_U5+++, S1A_U3+++, S1A_U2+++, S1A_U4+++	L
	3.	Student has the ability to understand and analyze the phenomena taking place between the banking system and the policies and programs of the government and the Financial Supervision Authority.	Written and oral test	K1_U03+++	S1A_U2+++, S1A_U3+++	L
	4.	Student can justify specific actions of banks adjusting regulations to EU standards or international monetary system.	Written and oral test	K1_U02+++, K1_U03+++	S1A_U5+++, S1A_U6+++, S1A_U2+++, S1A_U3+++	L
	5.	He has knowledge of the processes of change of structures of banking-financial institutions and the implications of these changes.	Written and oral test	K1_U05+++	S1A_U2+++, S1A_U3+++, S1A_U8+++	L
	6.	Student can dynamically change banks and other financial institutions due to the quality and speed of service as well as the price of the service.	Written and oral test	K1_U05+++	S1A_U2+++, S1A_U3+++, S1A_U8+++	L
	7.	Student uses acquired knowledge to solve problems (eg. bank selection, choice of credit, bound sale in financial institution, why Provident instead of Kredyt Bank).	Written and oral test	K1_U06+++, K1_U08+++, K1_U10+++, K1_U14+++	S1A_U2+++, S1A_U3+++, S1A_U8+++, S1A_U5+++, S1A_U1+++, S1A_U4+++	L
Social competence	1.	Able to interact and work in a group, taking different roles in it (from the bank manager to cashier, from the basic customer to VIP)	Written and oral test	K1_K06+++, K1_K07+++	S1A_K04+++, S1A_K07+++, S1A_K05+++	L
	2.	Student can, depending on the situation, properly define the priorities for tasks implementation, specified by himself or others, (eg. client-bank selection because of the price or availability, traditional service or online, credit card or loan, on the other hand: a bank employee or self-employment under the auspices of bank, consultant or analyst).	Written and oral test	K1_K02+++ , K1_K01+++	S1A_K01+++, S1A_K06+++, S1A_K02+++, S1A_K03+++, S1A_K04+++, S1A_K05+++, S1A_K06+++, S1A_K07+++	L

	3.	He can participate in the preparation of projects of the customer - knows the need for legal, economic and financial consultation.	Written and oral test	K1_K07+++ , K1_K09+++, K1_K10+++	S1A_K07+++, S1A_K05+++, S1A_K04+++, S1A_K05; S1A_K03+++	L
	4.	He can complement and improve the acquired knowledge in banking and financial system.	Written and oral test	K1_K02+++	S1A_K01+++, S1A_K06+++	L

Course supervisors

Form of classes	Course supervisors
Lecture	MSc Mariola Chwalenia

Teaching content

Lecture	Teaching methods	Lecture with multi-media presentation
No.	Subject area	Number of hours
1.	The banking system. The central bank - organization, objectives, instruments of monetary policy.	4
2.	Banking supervision - organization, goals, supervisory regulations. Deposit guarantee schemes - organization, objectives, principles of guarantee.	4
3.	Strategies of development and management in banks - the importance of segmentation, customer profitability calculation, basics of financial calculations.	4
4.	Bank marketing. The offer of banking products and services.	3
5.	The use of modern information systems and technology in banking - remote distribution channels, products and services of electronic banking.	3
6.	The risk in electronic banking, operational risks - definition, classification, analysis and mitigation. The risk of interest rate and currency - definition, classification, analysis and mitigation.	3
7.	Credit risk - the concept, the division into individual and portfolio, methods of creditworthiness assessment and management.	3
8.	The use of derivatives to hedge the risk of a bank. The documents of the Basel Committee's risk management, New Basel Capital Accord.	3
9.	Elements of the bank reporting. Assessment of economic and financial situation of the bank.	3
Total no. of hours:		30

Primary literature:

1	Bankowość / Zbigniew Dobosiewicz, PWE, Warszawa 2003.
2	Bankowość hipoteczna / Agnieszka Gąsowska, Poltext, Warszawa 2000.
3	Bankowość elektroniczna/ Świecka Beata, CeDeWu, Warszawa 2004.
4	Bankowość: zagadnienia podstawowe /Wł.L.Jaworski, Zawadzka Z., Poltext, Warszawa 2003.
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Secondary literature:

1	Bankowość : podręcznik akademicki / aut. Ireneusz Badowski (i in.) ; red. Władysław L. Jaworski, Zofia Zawadzka, Poltext, Warszawa 2001.
2	Bankowość : system bankowy i usługi / Aniela Talecka, Piotr Niczyporuk, Wyd. Wyższej Szkoły Ekonomicznej w Białymstoku, Białystok 2004.
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Course description

Course name		Spreadsheet Application in Finance			Course code			
Major		Finance and Accounting						
Profile		Practical						
Level of studies		First cycle studies						
Specialization		Subject common to all specializations						
Form of studies		Full time studies						
Semester		III			Language of instruction		English	
Prerequisites for the course		Principles of Finance			Basic courses		No	
Form of crediting		Credit with a grade		Number of ECTS: 2				Methods of assessment
Form of classes and other		Number of hours in semester		Total	2	direct contact classes	0,8	practical classes
		Total	Student's workload	Direct contact	Methods of learning outcomes verification			
Laboratory		30	15	15	Task lists, Final test			100%
Consultation			4	4				
Total hours:		38	19	19				Total: 100%
Categories of learning outcomes	No.	Course learning outcomes			Methods of learning outcomes verification	Major learning outcomes	Area learning outcomes	Forms of realization
Knowledge	1.	Student knows the basic concepts and functions associated with a spreadsheet.			tasks lists, final test	K1_W16+	S1A_W06+	L
	2.	In addition, student can use complex functions related to finance and the related disciplines offered by a spreadsheet.			tasks lists, final test	K1_W16+	S1A_W06+	L
	3.	Student understands which features are useful in finance, accounting, investments, etc..			tasks lists, final test	K1_W16+	S1A_W06+	L
Skills	1.	Student is able to use a spreadsheet to solve economic problems.			tasks lists, final test	K1_U15+	S1A_U7+, S1A_U6+	L
	2.	Student can also provide information in the form of transformed tables and various types of graphs.			tasks lists, final test	K1_U15+, K1_U14+	S1A_U7+, S1A_U6+, S1A_U8+, S1A_U1+	L
	3.	Student knows how to combine functions and create basic macros.			tasks lists, final test	K1_U15+, K1_U14+	S1A_U7+, S1A_U6+, S1A_U8+, S1A_U1+	L

Social competences	1.	Students are prepared to work using the spreadsheet.	conversation, observation	K1_K02+	S1A_K01+, S1A_K06+	L
	2.	Student appreciates the ease offered by the spreadsheet.	conversation, observation	K1_K02+	S1A_K01+, S1A_K06+	L

Course supervisors

Form of classes	Course supervisors
Laboratory	MSc Adriana Halikowska

Teaching content

Laboratory	Teaching methods	solving exercises using a computer
No.	Subject area	Number of hours
1.	Basic concepts of a spreadsheet. Addressing the cells: relative, absolute and mixed - examples. Downloading data between cells, worksheets etc. Setting the cell format. Automation techniques.	2
2.	Familiarizing with the functions of the spreadsheet. Using the creator function. Usage of basic functions.	2
3.	Preparation of dynamic schedules of credit repayment. Time value of money. Calculation of depreciation	2
4.	Calculating the cost of credit using the IRR function. Future and present value.	2
5.	Usage of logical function" if". Combination of "if" function with other logic functions.	2
6.	Graphical presentation of financial data using the charts creator.	2
7.	Creation a database to manage payments in the company. Sorting and filtering data according to a specified key. Strengthening knowledge	2
8.	Final test.	1
	Total hours:	15

Primary literature:

1	EXCEL w firmie / Michael Kolberg; tł. z ang. Aleksander Grejner. - Wrocław : Robomatic, cop. 2001.
2	MICROSOFT Excel 2000 : kurs dla zaawansowanych : podręcznik studenta : wersja polska / Ron Pronk; tł. z ang. Piotr Kolczyński. - Warszawa : RM, 2001.
3	Zaawansowane modele finansowe z wykorzystaniem Excela i VBA / Mary Jackson, Mike Staunton; tł. z ang. Daniel Kaczmarek. - Gliwice : Helion, cop. 2004.
4	Pracownia Informatyczno-Handlowa, cz.1 i cz.2 / Jadwiga Jóźwiak, Monika Knap. - Warszawa: WSiP, 2012.
5	Finanse z arkuszem kalkulacyjnym / Bartłomiej Ceglowski, Błażej Podgórski. - Warszawa: PWN, 2011.
6	Modelowanie finansowe z użyciem arkusza kalkulacyjnego / Tomasz Zieliński, Jan Kaczmarczyk - Katowice: Wyd. Akademia Ekonomiczna Katowice, 2012.
7	W 80 zadań dookoła Excela. Arkusz kalkulacyjny w ćwiczeniach / Dawid Rasała, Ryszard Motyka. - Gliwice: Helion 2012.

Secondary literature:

1	Ćwiczenia z arkusza Excel : dla gimnazjalistów i licealistów / Danuta Ołędzka. - Warszawa : Mikom, 2001.
2	ABC...EXCELA 2002 / Krzysztof Kuciński. - Kraków : Edition 2000, 2002.
3	Po prostu Excel 2002/XP PL / Maria Langer; tł. z ang. Grzegorz Kowalczyk. - Gliwice : Helion, cop. 2002.
4	Poznajemy,... Excela 2000 : ...wszystko, co chciałeś wiedzieć o MS Excel, ale nie wiedziałeś kogo zapytać / Michał Czajkowski. - Kraków : Edition 2000, 2000.

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Course description

Course name		Tax Accounting			Course code				
Major		Finance & Accounting							
Profile		Practical							
Level of studies		First-cycle studies							
Specialization		Accounting and Financial Control							
Form of studies		Full-time studies							
Semester		III			Language of instruction		English		
Prerequisites for the course					Basic courses		N		
Form of crediting		End-of-term test		Number of ECTS points: 6			Methods of assessment		
Form of classes and other		Number of hours in semester		Total	6	direct contact classes	3,2	practical classes	
		Total	Student's workload	Direct contact	Verification of teaching effects				Importance in %
Lecture		65	35	30	The written exam				50%
Classes		30	15	15	The written test				25%
Project		60	30	30	Project preparation				25%
Consultation		2		2					
Exam		3		3					
Total number of hours:		160	80	80				Total:	100%
Categories of teaching effects	No.	Course teaching effects			Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization	
Knowledge	1.	Student knows the forms of business taxation			Exam	K1_W06+++, K1_W08+++	S1P_W02+++, S1P_W03+++, S1P_W08+++	L	
	2.	Student identifies the differences in allocating costs, revenues and determining the result between the provisions of the Accounting Act and the provisions of the Income Tax Act and the implications for bookkeeping, tax returns and accounting for deferred income tax.			Exam	K1_W06+++, K1_W08+++, K1_W13+++, K1_W15+++	S1P_W02+++, S1P_W03+++, S1P_W08+++, S1P_W05+++, S1P_W07+++, S1P_W08;+++; S1P_W06+++	LCP	
Skills	1.	Student can choose the proper form of taxation and specify its advantages and disadvantages.			Test	K1_U07+++, K1_U12+++	S1P_U2+++, S1P_U8+++, S1P_U5+++;	LCP	

					S1P_U6+++	
	2.	Student is able to fill in a tax return and calculate the tax liability.	Test	K1_U07+++, K1_U12+++	S1P_U2+++, S1P_U8+++, S1P_U5+++, S1P_U6+++	LCP
	3.	Student has the ability to analyze and interpret the differences between the balance and tax law.	Exam	K1_U03+++	S1P_U2+++, S1P_U3+++	LCP
Social competence	1.	Student is aware of the responsibilities of employees, in particular, financial and accounting departments for the company's successes and failures.	Exam	K1_K01+++, K1_K10+++, K1_K07+++	S1P_K01+++, S1P_K02+++, S1P_K03+++, S1P_K04+++, S1P_K05+++, S1P_K06+++, S1P_K07+++	LCP

Course supervisors

Form of classes	Course supervisors
Lecture	PhD (Eng) Danuta Seretna-Salamaj
Classes	PhD (Eng) Danuta Seretna-Salamaj
Project	PhD (Eng) Danuta Seretna-Salamaj

Teaching content

Lecture	Teaching methods	Lecture and multimedia presentation	
No.	Subject area	Number of hours	
1.	The essence of accounting and its subsystems.	2	
2.	The concept, functions and classifications of tax	2	
3.	Forms of records in business entities	2	
4.	Balance sheet law and financial law.	2	
5.	Revenues and expenses according to balance sheet law and tax law.	2	
6.	Accounting result and tax result.	2	
7.	The tax return (CIT).	2	
8.	Deferred income tax	2	
9.	Depreciation of fixed assets and intangible assets according to balance sheet law and tax law.	2	
10.	Leasing according to balance sheet law and tax law.	2	
11.	Improving own and other fixed assets according to the balance sheet and tax laws. Impairment of assets according to the balance sheet and tax laws.	2	
12.	Exchange differences according to the balance sheet and tax laws	2	
13.	VAT	2	
14.	Extraordinary gains and losses according to the balance sheet and tax laws	2	
15.	Goodwill according to the balance sheet and tax laws.	2	
Total no. of hours:			30

Classes		Teaching methods	practical exercises
No.	Subject area		Number of hours
1.	Forms of records in business entities.		2
2.	Revenues and expenses according to balance sheet law and tax law.		2
3.	Accounting result and tax result.		2
4.	Deferred income tax.		2
5.	Depreciation of fixed assets and intangible assets according to balance sheet law and tax law.		2
6.	Improving own and other fixed assets according to the balance sheet and tax laws. Impairment of assets according to the balance sheet and tax laws.		2
7.	VAT		2
8.	Test.		1
Total no. of hours:			15

Project		Teaching methods	a multimedia presentation, observation of the student, conversation
No.	Subject area		Number of hours
1.	Income tax for the particular SMEs		16
2.	Deferred tax		8
3.	VAT		6
			30

Primary literature:

1	Irena Olchowicz, Rachunkowość podatkowa, Difin, Warszawa 2011
2	A. Gomułowicz, J. Małecki, Podatki i prawo podatkowe, Poznań 2000.
3	Koperkiewicz-Mordel A., Nykiel W., Chróścielewski W., Polskie prawo podatkowe, Difin, Warszawa 2003

Secondary literature:

1	Denkiewicz D., Mroczkowski P., Soszyńska P., Podatki dochodowe w działalności gospodarczej i podatki kosztowe, SKwP, Warszawa 2007.
2	Kazimiera Winiarska, Rachunkowość podatkowa: zadania, pytania i testy, C.H.Beck, Warszawa 2008.

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Course description

Course name		Accounting Computerization			Course code					
Major		Finance & Accounting								
Profile		Practical								
Level of studies		First-cycle studies								
Specialization		Accounting and Financial Control								
Form of studies		Full-time studies								
Semester		III			Language of instruction		English			
Prerequisites for the course		Principles of accounting			Basic courses		N			
Form of crediting					Number of ECTS points: 2			Methods of assessment		
Form of classes and other		Number of hours in semester			Total	2	direct contact classes	1,2	practical classes	
		Total	Student's workload	Direct contact	Verification of teaching effects					Importance in %
Lecture		60	30	30	test				100%	
Total number of hours:		60	30	30					Total: 100%	
Categories of teaching effects	No.	Course teaching effects			Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization		
Knowledge	1.	Student is able to describe the principles of functioning of IT systems used in financial and bookkeeping records, warehouse and payroll records of small businesses.			test	K1_W16++	S1A_W06++, S1A_W02++	L		
	2.	Student is able to analyze financial and bookkeeping systems in terms of their compliance with national law and the information needs of the enterprise.			test	K1_W15++	S1A_W03++, S1A_W06++	L		
Skills	1.	Knowing the mechanisms of action of accounting information systems gained knowledge allows student to solve given problems with a use of computer.			test	K1_U09++, K1_U14++	S1A_U02++, S1A_U03++, S1A_U06++	L		
Social competence	1.	Student can appreciate the improvements caused by application of IT systems in financial and bookkeeping records, warehouse and payroll records of small businesses.			test	K1_K02++	S1A_K01++, S1A_K06++	L		

Course supervisors

Form of classes	Course supervisors
Lecture	PhD Marta Targowicz

Teaching content

Lecture	Teaching methods	Lecture with multimedia presentation	
No.	Subject area	Number of hours	
1.	The information system supporting management (the concept of data and information, processing data, the concept of information system and information technology system)	2	
2.	Development and characterization of IT systems (classification and characterization of IT systems, the development of ZSI systems, examples: Aitech DSS, MRP, ERP)	2	
3.	The IT system supporting the core business of the trading company (operating cycle of a trade, purchase and sale of commodities, settlements with creditors and debtors, commodities management, reporting and administration)	3	
4.	The IT system supporting the core business of production company (operating cycle of production company, technical preparation of production, recording and settlement of production, recording of balances and turnovers of materials and finished products).	3	
5.	Subsystem of asset management (registry of balances and movements of fixed assets, calculation of depreciation, accumulated depreciation of fixed assets, inventory of fixed assets, records of modernization, repair and overhaul)	3	
6.	HR and payroll subsystem (keeping personal records of employees, the issue of personnel documents, time and attendance, absence recording, calculating seniority, generating summaries)	3	
7.	Financial – accounting subsystem (financial accounting tasks, circulation of accounting information, subsystem modules: books of accounts, bank settlements, cash handling, issuance of additional clearing correspondence, settlement of VAT, the automatic cost accounting, generating current financial reporting).	3	
8.	The integration in the IT accounting system (aspects of integration, chart of accounts as part of the integration, automatic recording of transactions registered in the domain-specific subsystems, shared datasets).	3	
9.	Overview of integrated IT programs existing on the Polish market.	4	
10.	Technical and software documentation, operation of IT financial and accounting system in accounting practice.	2	
11.	Accounting policy in the field of accounting computerization.	2	
Total no. of hours:			30

Primary literature:

1	Jóźwiak Jadwiga / Pracownia informatyczno-handlowa: podręcznik do nauki zawodu technik handlowiec, cz.1 i cz. 2, WSiP, Warszawa , 2010.
2	Kafarowska Elżbieta \ Rewizor GT : prowadzenie ewidencji księgowej, Helion, Gliwice, 2009.
3	Informatyka ekonomiczna. Podręcznik akademicki, Praca zbiorowa pod red Stanisława Wrycza, PWE 2010.
4	Januszewski A., Funkcjonalność informatycznych systemów zarządzania, Tom 1, PWN 2011.

Secondary literature:

1	Friedman Milton (1994), Intrygujący pieniądz: z historii systemów monetarnych, Łódź: Wydawnictwo Łódzkie.
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2	Informatyka ekonomiczna, Informatyka ekonomiczna. Podręcznik akademicki Elżbiety Niedzielskiej, AE we Wrocławiu, 2003.
3	Klonowski Z. J., Systemy informatyczne zarządzania przedsiębiorstwem: modele rozwoju i właściwości funkcjonalne, Oficyna Wydaw. Politechniki Wrocławskiej, 2004.
4	Lech P., Zintegrowane systemy zarządzania ERP/ERP II. Wykorzystanie w biznesie, Difin 2003.
5	System rachunkowości wspomaganey komputerem. Praca zbiorowa pod red. Ignacego Dziedziczaka. Warszawa, SKWP, 1999.

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Course description

Course name		Financial Law			Course code				
Major		Finance & Accounting							
Profile		Practical							
Level of studies		First-cycle studies							
Specialization		Corporate Finance							
Form of studies		Full-time studies							
Semester		III			Language of instruction		English		
Prerequisites for the course					Basic courses		N		
Form of crediting		Exam		Number of ECTS points: 4				Methods of assessment	
Form of classes and other		Number of hours in semester		Total	4	direct contact classes	1,8	practical classes	0
		Total	Student's workload	Direct contact	Verification of teaching effects				Importance in %
Lecture		60	30	30	Written test				100%
Consultation/exam		28	14	14					
Total number of hours:		88	44	44	Total:				100%
Categories of teaching effects	No.	Course teaching effects			Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization	
Knowledge	1.	Student knows and understands the essence of public and nonpublic finance sector.			Written test	K1_W12+, K1_W01+	S1A_W01+, S1A_W07+	L	
	2.	Student has basic knowledge on the functioning of the financial market and its instruments.			Written test	K1_W13+, K1_W02+	S1A_W01+, S1A_W02+, S1A_W03+	L	
	3.	Student knows and understands the interdependence between the financial sphere and the real economy in legal and social terms.			Written test	K1_W05+	S1A_W03+, S1A_W08+	L	
Skills	1.	Student is able to analyze economic phenomena, especially in terms of finance and their impact on the functioning of the organization. He/she understands their consequences in the form of changes in assets and liabilities, revenue streams and business unit costs			Partial written tests, student observation in the classroom	K1_U12+	S1A_U5+, S1A_U6+	L	

	2.	Student can use basic theoretical knowledge and acquire data to analyze specific economic processes and phenomena.	Partial written tests, student observation in the classroom, conversation	K1_U14+	S1A_U8+, S1A_U1+	L
Social competence	1.	Student is able to interact and work in a group and collective forms of work organization. He/she demonstrates a willingness to organize and direct the work of small teams.	Student observation, conversation	K1_K03+	S1A_K02+	L
	2.	Student is prepared to communicate, persuade others and defend his/her views in the name of achieving common goals.	Student observation, conversation	K1_K09+, K_K10+++	S1A_K03+, S1A_K04+ + + +, S1A_K05+	L

Course supervisors

Form of classes	Course supervisors
Lecture	PhD Aldona Dereń

Teaching content

Lecture	Teaching methods	Lecture	
No.	Subject area		Number of hours
1.	The concept of finance. Selected general issues in finance and financial law. Basic concepts of financial economy, financial policy and financial system.		2
2.	The state budget and the budget system. The budget of the local government units.		2
3.	Finance and financial law of local government units.		2
4.	Tax law in the legal system. Basic concepts of tax law.		2
5.	Systematics of types of taxes. Characteristics of income taxes. Economic importance of VAT.		2
6.	Tax proceedings.		2
7.	Local taxes and fees.		2
8.	Customs law.		2
9.	Law of foreign exchange.		2
10.	Financial market.		2
11.	The banking system in Poland. Polish National Bank - the status, functions and tasks.		2
12.	Banking law.		2
13.	Insurance law. Insurance Guarantee Fund as a guarantor of stabilization of economic insurance system.		2
14.	Capital market law.		2
15.	The legal structure of securities trading as an element of entrepreneurship development.		2
Total no. of hours:			30

Primary literature:

1	Zarys finansów publicznych i prawa finansowego, Wójtowicz W. (red.), Gorgol A., Smoleń P., Niezgoda A., Kuś A., Wyd. Wolters Kluwer, Warszawa 2008
2	Bordo A., Polskie prawo finansowe. Zarys ogólny, Toruń 2005
3	Brzeziński B. [red.], Prawo finansów publicznych, Toruń 2006
4	Wójtowicz W. [red.], Zarys finansów publicznych i prawa finansowego, Warszawa 2008.
5	Owsiak S., Finanse publiczne. Teoria i praktyka, Warszawa 2005
6	Majchrzycka- Guzowska A.: Finanse i prawo finansowe, Warszawa 2007
7	Kosikowski C., Polskie prawo finansowe na tle prawa Unii Europejskiej, Warszawa 2008
8	

Secondary literature:

1	Banaszczak-Soroka U., Rynki finansowe. Organizacja. Rynki. Uczestnicy, Wyd. C.H. Beck, Warszawa 2012
2	„Prawo bankowe oraz ustawa o NBP”, Wyd. 18., Wyd. C.H. Beck, Warszawa 2012
3	„Podatki 2012”, Wyd. Wolters Kluwer, Warszawa 2012
4	Panfil P., Instytucjonalne ramy zarządzania długiem publicznym w nowych państwach członkowskich Unii Europejskiej [w:] Finanse publiczne, [red.] A. Pomorska, Lublin 2006
5	Deficyt budżetowy i dług publiczny w wybranych krajach europejskich, Białystok 2003
6	Ustawa o finansach publicznych. Komentarz praktyczny, Gdańsk 2007
7	Chojna - Duch E., Polskie prawo finansowe, Warszawa 2007
8	Juchnevič E., Aspekty prawne emisji skarbowych papierów wartościowych w: Sanacja finansów publicznych w Polsce, Szczecin 2005

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Institute of Finance

Course description

Course name		Computer Programs in Accounting			Course code				
Major		Finance & Accounting							
Profile		Practical							
Level of studies		First-cycle studies							
Specialization		Corporate Finance							
Form of studies		Full-time studies							
Semester		III			Language of instruction		English		
Prerequisites for the course					Basic courses		N		
Form of crediting					Number of ECTS points: 4			Methods of assessment	
Form of classes and other		Number of hours in semester		Total	4	direct contact classes	1,8	practical classes	
		Total	Student's workload	Direct contact	Verification of teaching effects				Importance in %
Lecture		74	44	30	test				100%
Consultation		14		14					
Total number of hours:		88	44	44				Total:	100%
Categories of teaching effects	No.	Course teaching effects			Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization	
Knowledge	1.	Student is able to describe the principles of functioning of IT systems used in financial and bookkeeping records, warehouse and payroll records of small businesses.			test	K1_W16++	S1A_W06++, S1A_W02++	L	
	2.	Student has a working knowledge of principles of recording economic events using computer applications offered by Insert company.			test	K1_W15++	S1A_W06++, S1A_W02++	L	
Skills	1.	The student can apply in practice the knowledge acquired during accounting classes.			test	K1_U09++, K1_U14++	S1A_U2++, S1A_U3++, S1A_U06++	L	
	2.	Knowing the mechanisms of action of accounting information systems gained knowledge allows student to solve given problems with a use of computer.			test	K1_U09++, K1_U14++	S1A_U02++, S1A_U03++, S1A_U06++	L	

	3.	Student is able to analyze financial and bookkeeping systems in terms of their compliance with national law and the information needs of the enterprise.	test	K1_W15++	S1A_W03++, S1A_W06++	L
Social competence	1.	Student can appreciate the improvements caused by application of IT systems in financial and bookkeeping records, warehouse and payroll records of small businesses.	test	K1_K02++	S1A_K01++, S1A_K06++	L

Course supervisors

Form of classes	Course supervisors
Lecture	PhD Marta Targowicz

Teaching content

Lecture	Teaching methods	Lecture with multimedia presentation	
No.	Subject area		Number of hours
1.	Overview of financial and accounting programs (full accounting) existing on the Polish market- their advantages and disadvantages.		4
2.	Purchase and installation of financial and accounting system for your own business.		4
3.	Analysis of the Accounting Act for accounting conducted using a computer.		4
4.	Analysis of exemplary instructions on the principles of protecting and archiving accounting data sets and information carriers in the financial and accounting computer system.		4
5.	Creating backup and archival data.		4
6.	The use of spreadsheets and software tools to improve decision-making and visualization of the data processed.		4
7.	Safety standards at work using the Accounting Information Systems.		6
Total no. of hours:			30

Primary literature:

1	Jóźwiak Jadwiga / Pracownia informatyczno-handlowa: podręcznik do nauki zawodu technik handlowiec, cz.1 i cz. 2, WSiP, Warszawa , 2010.
2	Kafarowska Elżbieta \ Rewizor GT : prowadzenie ewidencji księgowej, Helion, Gliwice, 2009.
3	Informatyka ekonomiczna. Podręcznik akademicki, Praca zbiorowa pod red Stanisława Wrycza, PWE 2010.
4	Januszewski A., Funkcjonalność informatycznych systemów zarządzania, Tom 1, PWN 2011.

Secondary literature:

1	Friedman Milton (1994), Intrygujący pieniądz: z historii systemów monetarnych, Łódź: Wydawnictwo Łódzkie.
2	Informatyka ekonomiczna, Informatyka ekonomiczna. Podręcznik akademicki Elżbiety Niedzielskiej, AE we Wrocławiu, 2003.
3	Klonowski Z. J., Systemy informatyczne zarządzania przedsiębiorstwem: modele rozwoju i właściwości funkcjonalne, Oficyna Wydaw. Politechniki Wrocławskiej, 2004.
4	Lech P., Zintegrowane systemy zarządzania ERP/ERP II. Wykorzystanie w biznesie, Difin 2003.

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