

### Course description

<b>Course name</b>		English Language				<b>Course code</b>		
<b>Major</b>		Finance and Accounting						
<b>Profile</b>		Practical						
<b>Level of studies</b>		First-cycle studies						
<b>Specialization</b>		Course common for all specializations						
<b>Form of studies</b>		Full-time studies						
<b>Semester</b>		IV				<b>Language of instruction</b>	English	
<b>Prerequisites for the course</b>						<b>Basic courses</b>	N	
<b>Form of crediting</b>		End-of-term test		<b>Number of ECTS points: 1</b>			<b>Methods of assessment</b>	
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	1	direct contact classes		practical classes
		Total	Student's workload	Direct contact	<b>Verification of teaching effects</b>			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%
<b>Total number of hours:</b>					Total:			<b>100%</b>
<b>Categories of teaching effects</b>	<b>No.</b>	<b>Course teaching effects</b>			<b>Methods of teaching effects verification</b>	<b>Major-related effects</b>	<b>Area based effects</b>	<b>Forms of realization</b>
Skills	1.	Student: - can communicate fluently and spontaneously, engage in conversations on a variety of topics, take part in discussions expressing his/her opinion and is able to use professional vocabulary connected with the profile of his/her studies			Communicative class activities	K1_U18+	S1A_U11+	L
	2.	- can deal with general and profile-based listening comprehension exercises, understands longer speeches and lectures as well as TV and radio broadcasts in RP English			Listening comprehension tests	K1_U18+	S1A_U11+	L
	3.	- can write grammatically and stylistically correct texts on a variety of topics, informal and formal letters as well as motivational letters and CVs			Writing class assignments, Home assignments	K1_U18+	S1A_U11+	L

	4.	- can use foreign media, especially professional literature and the Internet, is able to read and understand genuine texts on contemporary problems	Reading comprehension tests	K1_U18+	S1A_U11+	L
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## 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.	Friendship. Expressions-usually and used to.	2
2.	A visit from a pop star. Offering phrases.	2
3.	Stress in modern life. Quantifiers.	2
4.	Ecological lifestyle. Expressing opinions.	2
5.	Men vs women. Articles-a/an, the, no article.	2
6.	Work. Gerunds and infinitives.	2
7.	CV and job application letter.	2
8.	Deposit investment.	2
9.	Competing in the global economy.	2
10.	Mergers.	2
11.	Money transfer.	2
12.	Banking.Types of banks & banking systems.	2
13.	Bank products.	2
14.	Negotiating:different types of loans.	2
15.	Final test.	2
<b>Total no. of hours:</b>		<b>30</b>

### Primary literature:

1	Oxenden Clive, Latham-Koenig Christina. New English File Intermediate. Oxford: OUP, 2007
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### 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	Olejnik D., Repetytorium Leksykalne Poznań: Lektor Klett, 2005.
7	Oxford Wordpower. Słownik Angielsko Polski z indeksem polsko-angielskim. Oxford University Press, 1997. FG

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Course co-ordinator

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Director of Institute

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### Course description

<b>Course name</b>		German Language					<b>Course code</b>	
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		IV				<b>Language of instruction</b>		German
<b>Prerequisites for the course</b>						<b>Basic courses</b>		N
<b>Form of crediting</b>		End-of-term test		<b>Number of ECTS points: 1</b>				<b>Methods of assessment</b>
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	1	direct contact classes	practical classes	
		Total	Student's workload	Direct contact	<b>Verification of teaching effects</b>			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%
<b>Total number of hours:</b>					Total:			<b>100%</b>
<b>Categories of teaching effects</b>	<b>No.</b>	<b>Course teaching effects</b>			<b>Methods of teaching effects verification</b>	<b>Major-related effects</b>	<b>Area based effects</b>	<b>Forms of realization</b>
Skills	1.	Student: - can communicate fluently and spontaneously, engage in conversations on a variety of topics, take part in discussions expressing his/her opinion and is able to use professional vocabulary connected with the profile of his/her studies			Communicative class activities	K1_U18+	S1A_U11+	L
	2.	- can deal with general and profile-based listening comprehension exercises, understands longer speeches and lectures as well as TV and radio broadcasts in RP English			Listening comprehension tests	K1_U18+	S1A_U11+	L
	3.	- can write grammatically and stylistically correct texts on a variety of topics, informal and formal letters as well as motivational letters and CVs			Writing class assignments, Home assignments	K1_U18+	S1A_U11+	L

	4.	- can use foreign media, especially professional literature and the Internet, is able to read and understand genuine texts on contemporary problems	Reading comprehension tests	K1_U18+	S1A_U11+	L
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## 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.	Convictions. Faith and religion. Church and religions	2
2.	Turning points in life. Child's birth. Changing jobs. Illness, death.	2
3.	Advertising. Leaflets, brochures. Advertising language, slogans.	2
4.	"Typically German" – culture, symbols, values.	2
5.	Mobility in contemporary world (free time and work).	2
6.	Important events in the 20 <sup>th</sup> century. German history and politics.	2
7.	Science-fiction. Imagining the future. Holidays on Mars.	2
8.	Public procurement.	2
9.	Marketing.	2
10.	Company taxes.	2
11.	Cash flow.	2
12.	Banking. Types of banks & banking system.	2
13.	Bank products.	2
14.	Negotiating-different types of loans.	2
15.	Final test.	2
<b>Total no. of hours:</b>		<b>30</b>

### Primary literature:

1	Tangram Zertifikat Deutsch, Hueber Verlag, Ismaning 2001
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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

<b>Course name</b>		Czech Language				<b>Course code</b>		
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		IV				<b>Language of instruction</b>	Czech	
<b>Prerequisites for the course</b>						<b>Basic courses</b>	N	
<b>Form of crediting</b>		End-of-term test		<b>Number of ECTS points: 1</b>			<b>Methods of assessment</b>	
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	1	direct contact classes		practical classes
		Total	Student's workload	Direct contact	<b>Verification of teaching effects</b>			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%
<b>Total number of hours:</b>					Total:			<b>100%</b>
<b>Categories of teaching effects</b>	<b>No.</b>	<b>Course teaching effects</b>			<b>Methods of teaching effects verification</b>	<b>Major-related effects</b>	<b>Area based effects</b>	<b>Forms of realization</b>
Skills	1.	Student: - can communicate fluently and spontaneously, engage in conversations on a variety of topics, take part in discussions expressing his/her opinion and is able to use professional vocabulary connected with the profile of his/her studies			Communicative class activities	K1_U18+	S1A_U11+	L
	2.	- can deal with general and profile-based listening comprehension exercises, understands longer speeches and lectures as well as TV and radio broadcasts in RP English			Listening comprehension tests	K1_U18+	S1A_U11+	L
	3.	- can write grammatically and stylistically correct texts on a variety of topics, informal and formal letters as well as motivational letters and CVs			Writing class assignments, Home assignments	K1_U18+	S1A_U11+	L

	4.	- can use foreign media, especially professional literature and the Internet, is able to read and understand genuine texts on contemporary problems	Reading comprehension tests	K1_U18+	S1A_U11+	L
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## Course supervisors

Form of classes	Course supervisors
Laboratory	PhD Ilona Gwózdź-Szewczenko

## Teaching content

Laboratory	Teaching methods	
No.	Subject area	Number of hours
1.	Personal pronouns in the genitive. 'Z prace do prace' – prepositions. Travelling – vocabulary, expressions and phrases. Geographical names in the Czech language. Prepositions in the genitive.	2
2.	'Od kdy do kdy' – the system of time expressions in the Czech language. Conversations activities. Defining quantity and measures ('čtvrt kila cukru, trochu šlehačky, něco sladkého'). Vocabulary - regulations.	2
3.	Expressing possession (genitive). Vocabulary: the most important figures of the Czech culture.	2
4.	The aspect of the verbs – the past tense. Vocabulary: work related to housekeeping.	2
5.	The aspect of the verbs – the future tense. Irregular verbs	2
6.	Asking for directions – polite forms, showing directions, vocabulary related to moving around the city.	2
7.	Grammar – prefixes (using and modifying the meaning). The aspect: multiple verbs.	2
8.	Public procurement.	2
9.	Marketing.	2
10.	Company taxes.	2
11.	Cash flow.	2
12.	Banking. Types of banks & banking system.	2
13.	Bank products.	2
14.	Negotiating-different types of loans.	2
15.	Final test.	2
<b>Total no. of hours:</b>		<b>30</b>

### 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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### Educational course description

<b>Course name</b>		Social communication			<b>Course code</b>			
Major		Finance and Accounting						
Profile		Practical						
Level of studies		First level						
Specialization		Course common to all specializations						
Form of studies		Full-time						
Semester		IV			<b>Language of instruction</b>		Polish	
<b>Prerequisites for the course</b>					<b>Basic courses</b>		N	
<b>Form of crediting</b>		Egzamin		<b>Number of ECTS points: 2</b>			<b>Methods of assessment</b>	
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	2	direct contact classes		practical classes
		Total	Student's workload	Direct contact	<b>Methods of learning outcomes verification</b>			Weight in%
Lecture		30	15	15	The final credit in writing/passing in the form of a presentation prepared by a group of students.			50%/50%
Classes								
Laboratory								
Project								
Seminar		30	15	15				
Consultation								
<b>Total hours:</b>		<b>60</b>	<b>30</b>	<b>30</b>				Total: <b>100%</b>
<b>Categories of learning outcomes</b>	<b>No.</b>	<b>Course learning outcomes</b>			<b>Methods of learning outcomes verification</b>	<b>Major learning outcomes</b>	<b>Area learning outcomes</b>	<b>Forms of realization</b>
Knowledge	1.	The student defines the basic concept and problems of social communication.			Written test	K_W07	S1A_W07	L
	2.	The student is familiar with the mechanisms of social influence, there are basic techniques of manipulation.			Written test	K_W07	S1A_W07	L
	3.	The student knows the rules of communication in professional environments, in communication with the patients and the medical staff.			Written test	K_W07	S1A_W07	L
Skills	1.	The student can logically choose the elements of theoretical knowledge in order to interpret the practical issues.			Written test Presentation	K_U06 K_U07 K_U10 K_U17	S1A_U02 S1A_U03 S1A_U08 S1A_U02 S1A_U03	LS

					S1A_U05 S1A_U03 S1A_U10	
	2.	The student can recognize and interpret the fundamental mechanisms governing the processes of social communication.	Written test Presentation	K_U06 K_U07 K_U10 K_U17	S1A_U02 S1A_U03 S1A_U08 S1A_U02 S1A_U03 S1A_U05 S1A_U03 S1A_U10	LS
Social competences	1.	The student understands the need to continually improve their knowledge and social competence.	Written test Presentation	K_K01	S1A_K01 S1A_K06	LS
	2.	The student can take appropriate social roles, work in group, individual and group tasks.	Written test Presentation	K_K03 K_K04 K_K08	S1A_K02 S1A_K03 S1A_K07	LS

### Subject supervisor

<b>Form of classes</b>	<b>Subject supervisor</b>
<b>Lecture</b>	Dr Ewa Smolka-Drewniak/ doc. dr Tomasz Drewniak

### Content of education

<b>Lecture</b>	<b>Teaching methods</b>	Lecture with audiovisual means
<b>No.</b>	<b>Subject classes</b>	<b>Number of hours</b>
1.	The concept of communication. Communication channels and communication codes. Models of communications.	1
2.	The phenomenon of conformism. Social influence: information, opinions, values.	2
3.	The L. Festinger's theory of cognitive dissonance.	2
4.	Social influence and defense against manipulation. The basic manipulation techniques.	2
5.	Communication in advertising. The human being and matching principle. The marketing Mix.	2
6.	The attribution theory: internal and external attributions, the basic attribution error.	2
7.	The social cognition: the social schema, primacy effect.	2
8.	Social and interpersonal attractiveness. The managing of the presentation of Self	2
<b>Total hours:</b>		<b>15</b>

<b>Seminar</b>	<b>Teaching methods</b>	
<b>No.</b>	<b>Subject classes</b>	<b>Number of hours</b>
1.	The concept of communication. Communication channels and communication codes. Models of communications.	1
2.	The phenomenon of conformism. Social influence: information, opinions, values.	2
3.	The L. Festinger's theory of cognitive dissonance.	2
4.	Social influence and defense against manipulation. The basic manipulation techniques.	2

5.	Communication in advertising. The human being and matching principle. The marketing Mix.	2
6.	The attribution theory: internal and external attributions, the basic attribution error.	2
7.	The social cognition: the social schema, primacy effect.	2
8.	Social and interpersonal attractiveness. The managing of the presentation of Self	2
<b>Total hours:</b>		<b>15</b>

**Primary literature:**

1	E. Aronson, <i>Człowiek - istota społeczna</i> .
2	E. Aronson, T. Wilson, R.M. Akert, <i>Psychologia społeczna</i>
3	E. Griffin, <i>Podstawy komunikacji społecznej</i> , Gdańsk 2003.
4	T. Witkowski, <i>Psycho-manipulacje</i> .
5	K. Oppermann, E. Webber, <i>Style porozumiewania się</i> , Gdańsk 2007.
6	<i>Komunikowanie się lekarza z pacjentem</i> , red. J. Barański i in., Wrocław 2000.

**Secondary literature:**

1	J. Stewart, <i>Mosty zamiast murów</i> , Warszawa 2007.
2	S.P. Morreale, B. H. Spitzberg, J. K. Barge, <i>Komunikacja między ludźmi</i> , Warszawa 2008.
3	Jaskółka, <i>Mowa ciała</i> , Kielce 2007.
4	S. Hamlin, <i>Jak mówić, żeby nas słuchali. Komunikacja we współczesnym miejscu pracy</i> . Poznań 2008.

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Koordynator modułu (przedmiotu)

podpis

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Dyrektor Instytutu

pieczęć i podpis

### Educational course description

<b>Course name</b>		The Basics of Sociology				<b>Course code</b>				
<b>Major</b>		Finance and Accounting								
<b>Profile</b>		Practical								
<b>Level of studies</b>		First level								
<b>Specialization</b>		Course common to all specializations								
<b>Form of studies</b>		Full-time								
<b>Semester</b>		IV				<b>Language of instruction</b>	English			
<b>Prerequisites for the course</b>						<b>Basic courses</b>	N			
<b>Form of crediting</b>		Egzamin		<b>Number of ECTS points</b>				<b>Methods of assessment</b>		
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	2	direct contact classes	1,2		practical classes	
		Total	Student's workload	Direct contact	<b>Methods of learning outcomes verification</b>				<b>Weight in%</b>	
Lecture		30	15	15	The final credit in writing/passing in the form of a presentation prepared by a group of students.				50%/50%	
Seminar		30	15	15						
<b>Total hours:</b>		<b>60</b>	<b>30</b>	<b>30</b>					<b>Total:</b>	<b>100%</b>
<b>Categories of learning outcomes</b>	<b>No.</b>	<b>Course learning outcomes</b>			<b>Methods of learning outcomes verification</b>	<b>Major learning outcomes</b>	<b>Area learning outcomes</b>	<b>Forms of realization</b>		
Knowledge	1.	The student defines the basic concept and problems of sociology.			Written test	K_W07	S1A_W07	L		
	2.	The student is familiar with the mechanisms of formation and institutionalization of social interactions.			Written test	K_W07	S1A_W07	L		
	3.	The student is familiar with the basic problems of contemporary world (globalization, migrations, social inequality, social and political crisis).			Written test	K_W07	S1A_W07	L		
Skills	1.	Can logically choose the elements of theoretical knowledge in order to interpret the practical issues in the social life.			Written test Presentation	K_U06 K_U07 K_U10 K_U17	S1A_U02 S1A_U03 S1A_U08 S1A_U02 S1A_U03 S1A_U05 S1A_U03 S1A_U10	LS		

	2.	It can recognize and interpret the fundamental mechanisms governing the processes of social communication and interactions.	Written test Presentation	K_U06 K_U07 K_U10 K_U17	S1A_U02 S1A_U03 S1A_U08 S1A_U02 S1A_U03 S1A_U05 S1A_U03 S1A_U10	LS
Social competences	1.	Understands the need to continually improve their knowledge and social competence.	Written test Presentation	K_K01	S1A_K01 S1A_K06	LS
	2.	Can take appropriate social roles, work in group, individual and group tasks.	Written test Presentation	K_K03 K_K04 K_K08	S1A_K02 S1A_K03 S1A_K07	LS

### Subject supervisor

Form of classes	Subject supervisor
Lecture	Doc. dr Tomasz Drewniak
Seminar	Doc. dr Tomasz Drewniak

### Content of education

Lecture	Teaching methods		
		Lecture with audiovisual means	
No.	Subject classes	Number of hours	
1.	Sociology: the definitions, the functions and the basic ideas.	3	
2.	The social group. The social bonds.	2	
3.	The culture and the society.	2	
4.	The economic sociology.	3	
5.	The theory of globalization.	2	
6.	The sociological concepts of sociology of organizations.	3	
<b>Total hours:</b>			<b>15</b>

Seminar	Teaching methods		
No.	Subject classes	Number of hours	
1.	Sociology: the definitions, the functions and the basic ideas.	3	
2.	The social group. The social bonds.	2	
3.	The culture and the society.	2	
4.	The economic sociology.	3	
5.	The theory of globalization.	2	
6.	The sociological concepts of sociology of organizations.	3	
<b>Total hours:</b>			<b>15</b>

**Primary literature:**

1	P. Sztompka, <i>Socjologia. Analiza społeczeństwa</i> , Kraków 2002.
2	A. Giddens, <i>Socjologia</i> , Warszawa 2004.
3	B. Szacka, <i>Wprowadzenie do socjologii</i> , Warszawa 2003.
4	<i>Elementy socjologii dla pielęgniarek</i> , red. Iwona Taranowicz, Anita Majchrowska, Zofia Kawczyńska-Butrym. - Lublin : Czelej, 2000
5	<i>Wybrane elementy socjologii. Podręcznik dla studentów i absolwentów wydziałów pielęgniarstwa i nauk o zdrowiu akademii medycznych</i> , red. A. Majchrowska. Lublin 2003.

**Secondary literature:**

1	J. Szacki, <i>Historia myśli socjologicznej</i> , Warszawa 2004.
2	P. Berger, <i>Zaproszenie do socjologii</i> , Warszawa 2001.
3	E. Goffman, <i>Człowiek w teatrze życia codziennego</i> , Warszawa 1987.
4	J. Turowski, <i>Socjologia: wielkie struktury społeczne</i> , Lublin 2000.
5	J. Turowski, <i>Socjologia: małe struktury społeczne</i> , Lublin 2000

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Koordynator modułu (przedmiotu)

podpis

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Dyrektor Instytutu

pieczęć i podpis

Educational course description

<b>Course name</b>	Physical Education					<b>Course code</b>		
Major	Finance and Accounting							
Profile	Practical							
Level of studies	First level							
Specialization	Course common to all specializations							
Form of studies	Full-time							
Semester	IV				<b>Language of instruction</b>			
<b>Prerequisites for the course</b>					<b>Basic courses</b>		N	
<b>Form of crediting</b>			<b>Number of ECTS points: 1</b>				<b>Methods of assessment</b>	
<b>Form of classes</b>	<b>Number of hours per semester</b>			Total	1	direct contact classes		1
	Total	Student's workload	Direct contact	<b>Verification of learning outcomes</b>			Weight in%	
Classes	30		30	Observation, test of general and specific fitness			100	
<b>Total hours:</b>	<b>30</b>		<b>30</b>				Total: <b>100%</b>	
<b>Categories of learning outcomes</b>	<b>No.</b>	<b>Course learning outcomes</b>			<b>Verification of learning outcomes</b>	<b>Major learning outcomes</b>	<b>Area learning outcomes</b>	<b>Forms of realization</b>
Skills	1.	He has specialized movement skills from the range of selected forms of physical activity (leisure, health, sports and aesthetic) in the subjects of science and scientific disciplines relevant to the studied field of study.						C
Social competences	1.	The student understands the need of physical activity in life.			Active participation in class	K_K05 K_K06	H1A_K06	C
	2.	The student can cooperate with others.			Observation. Social reception of an individual in a group.	K_K01 K_K02	H1A_K02	C

<b>Form of classes</b>	<b>Subject supervisor</b> (tytuł/stopień naukowy, imię i nazwisko)
<b>Classes</b>	MSc Roman Palacz, MSc Adam Wrona



	<b>Content of education</b>	<b>Number of hours</b>
1.	General developmental exercises with elements of sport and recreation. Team sports, swimming, water rescue, athletics, rhythmic gymnastics, aerobics, volleyball, basketball, handball, hiking, climbing and cycling.	30
<b>Total hours:</b>		<b>30</b>

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Koordynator modułu (przedmiotu)

podpis

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Dyrektor Instytutu

pieczęć i podpis

**Educational course description**

<b>Course name</b>		Econometrics			<b>Course</b>			
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		IV			<b>Language of instruction</b>		English	
<b>Prerequisites for the course</b>		Mathematical analysis and algebra, descriptive and mathematical statistics, micro-and macro-economics, management accounting, financial analysis - students showing lack of knowledge influencing on understanding of the problems in the field "Econometrics" will have to make up the necessary knowledge to pass the exam.			<b>Basic courses</b>		Y	
<b>Form of crediting</b>		Exam		<b>Number of ECTS points: 5</b>			<b>Methods of assessment</b>	
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	5	direct contact classes		
		Total	Student's workload	Direct contact	<b>Methods of learning outcomes verification</b>		Weight in%	
Lecture		60	30	30	exam		0%	
Project		30	15	15	crediting of all 9 projects, theory and practice		10%	
<i>Exam</i>		32	30	2	Oral examination, preceded by a written "filter-exam" that would not allow inadequately prepared students to take the oral exam. The exam tests knowledge, its understanding and ability to use it in practice. Checked student's abilities result from understanding the lecture, accompanying activities and self-study involving the study of literature and the analysis of issues.		90%	
Consultation		5		5			0%	
<b>Total hours:</b>		<b>127</b>	<b>75</b>	<b>52</b>	<b>Total:</b>		<b>100%</b>	
<b>Categories of learning outcomes</b>	<b>No.</b>	<b>Course learning outcomes</b>			<b>Methods of learning outcomes verification</b>	<b>Major learning outcomes</b>	<b>Area learning outcomes</b>	<b>Forms of realization</b>
Knowledge	1.	Understanding the mathematical model and its relation to reality.			exam, crediting of projects	K1_W14++	S1A_W03++, S1A_W06++	LP
	2.	Understanding the econometric model.			exam, crediting of projects	K1_W14++	S1A_W03++, S1A_W06++	LP
	3.	Understanding the assumptions of the econometric model and the ability to relate them to the real object.			exam, crediting of projects	K1_W14++	S1A_W03++, S1A_W06++	LP

	4.	Understanding the benefits obtained in the econometric model, due to the strong assumptions of the model.	exam, crediting of projects	K1_W14++	S1A_W03++, S1A_W06++	LP
Skills	1.	Ability to use econometric models.	exam, crediting of projects	K1_U09++	S1A_U2++, S1A_U3++	P
	2.	Ability of empirical analysis of economic processes.	exam, crediting of projects	K1_U09++	S1A_U2++, S1A_U3++	P
	3.	Ability to predict economic processes.	exam, crediting of projects	K1_U09++	S1A_U2++, S1A_U3++	P

### Subject supervisor

<b>Form of classes</b>	<b>Subject supervisor</b>
<b>Lecture</b>	PhD (Eng) Marek Wilimowski
<b>Project</b>	PhD (Eng) Marek Wilimowski

### Content of education

<b>Lecture</b>	<b>Teaching methods</b>	lecture with multimedia presentation
<b>No.</b>	<b>Subject area</b>	<b>Number of hours</b>
1.	Linear interpolation and extrapolation.	2
2.	Estimators and their properties.	2
3.	Dependence and independence of random variables, correlation, the correlation matrix.	2
4.	Econometric model.	2
5.	Classical linear regression model of one variable - the single-equation model.	2
6.	Gauss-Markov assumptions.	2
7.	Gauss-Markov assumptions cont.	2
8.	Test.	2
9.	Estimation of model parameters.	2
10.	Least-squares estimator and its properties.	2
11.	Multivariate regression model.	2
12.	Tests t and F.	2
13.	Selection methods of explanatory variables, Hellwig method	2
14.	Inverse regression.	2
15.	Independence of variables and zero correlation, Gaussian distribution case	2
<b>Total hours:</b>		<b>30</b>

<b>Project</b>	<b>Teaching methods</b>	Projects in MS Excel, control of theoretical preparation, project assessment
<b>No.</b>	<b>Subject area</b>	<b>Number of hours</b>
1.	1 Project. Random number generators; construction of generators; generators of uniform and normal distribution; visualization of results.	3
2.	2 Project. Simulation of a random sample of one variable econometric model, parameter estimation of linear econometric model, visualization of results.	2

3.	3 Project. Simulation trial and parameter estimation of nonlinear model; visualization of results.	2
4.	4 Project. Simulation trial and parameter estimation of linear multidimensional model; visualization of results.	2
5.	5 Project. Simulation of the sample and estimation of non-linear model based on multivariate linear model; visualization of results.	2
6.	6-9 Projects. Simulation of tests with unfulfilled various assumptions of Gauss-Markov model, parameter estimation and evaluation of the impact of unfulfilled assumptions on the parameters of the model, visualization of results.	4
<b>Total hours:</b>		<b>15</b>

**Primary literature:**

1	Aczel Amir D., Statystyka w zarządzaniu, PWN Warszawa 2000
2	Ignasiak Edmund i inni; praca zbiorowa, red., Badania operacyjne - wyd. 3 zm. PWE, Warszawa 2001.
3	Kukuła, Karol, red., Badania operacyjne w przykładach i zadaniach, wyd. 5, dodr., PWN, Warszawa 2005.
4	Kukuła, Karol, red., Wprowadzenie do ekonometrii w przykładach i zadaniach, wyd. 2 popr. i rozsz., dodr. 3. PWN. Warszawa 2004.
5	Welfe Aleksander, Ekonometria: metody i ich zastosowanie, wyd. 3 zm., PWE, Warszawa 2003.

**Secondary literature:**

1	Dziechciarz Józef, red., Ekonometria: metody, przykłady, zadania, wyd. 2 popr., AE, Wrocław 2003.
2	Sadowski Wiesław, red., Elementy ekonometrii i programowania matematycznego, wyd. 3., PWN,

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**Course description**

<b>Course name</b>		Financial Analysis			<b>Course</b>				
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		IV			<b>Language of instruction</b>		English		
<b>Prerequisites for the course</b>					<b>Basic course</b>		N		
<b>Form of crediting</b>		Exam		<b>Number of ECTS points: 6</b>				<b>Methods of assessment</b>	
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	6	direct contact classes	2,8		practical classes
		Total	Student's workload	Direct contact	<b>Methods of learning outcomes verification</b>				Weight in%
Lecture		64	34	30	written exam				50%
Classes		32	17	15	written test				25%
Project		33	18	15	project preparation				25%
<i>Consultation</i>		7		7					
exam		2		2					
<b>Total hours:</b>		<b>138</b>	<b>69</b>	<b>69</b>					<b>100%</b>
<b>Categories of learning outcomes</b>		<b>No.</b>	<b>Course learning outcomes</b>		<b>Methods of learning outcomes verification</b>	<b>Major learning outcomes</b>	<b>Area learning outcomes</b>	<b>Forms of realization</b>	
Knowledge	1.	Student has a general understanding of the various spheres of business activity.		test, exam	K1_W08+++ K1_W10+++	S1P_W02+++ S1P_W08+++ , S1P_W07+++ S1P_W11+++	L		
	2.	Student has knowledge of the structure of financial statements.		test, exam	K1_W07+++ K1_W15+++	S1P_W07+++ S1P_W06+++	LC		
	3.	Student understands the importance of financial analysis in the process of business management.		test, exam	K1_W07+++	S1P_W07+++ S1P_W06+++	LCP		
	4.	Student understands the meaning and methods of financial analysis.		test, exam	K1_W05+++	S1P_W03+++ S1P_W08+++	LCP		
	5.	Student knows how to interpret the results of the analysis.		test, exam	K1_W10+++ K1_W08+++	S1P_W07+++ S1P_W08+++ , S1P_W02+++	LCP		

	6.	Student knows the methods of building an integrated financial analysis.	test, exam	K1_W08+++	S1P_W02+++, S1P_W08+++ , S1P_W07+++	LCP
Skills	1.	Student is able to carry out financial analysis of a company.		K1_U04+++, K1_U06+++	S1P_U2+++, S1P_U3+++ , S1P_U1+++, S1P_U8+++	CP
	2.	Student is able to assess various aspects of the financial activities of the company.		K1_U15+++, K1_U14+++	S1P_U7+++, S1P_U6+++ , S1P_U8+++, S1P_U1+++	CP
	3.	Student is able to, based on the results of the financial analysis, plan changes which improve the financial condition of a company.		K1_U05+++	S1P_U2+++, S1P_U3+++, S1P_U8+++	CP
Social competences	1.	Student understands the meaning of financial analysis in a company.		K1_K02+++, K1_K05+++	S1P_K01+++, S1P_K06+++ ,	LCP
	2.	Student acknowledges the need to take into account and proper assessment of the financial condition of the business.		K1_K04+++	S1P_K03+++, S1P_K04+++	LCP
	3.	Student understands the objectives of economic activity.		K1_K01+++	S1P_K01+++, S1P_K02+++ , S1P_K03+++, S1P_K04+++ , S1P_K05+++, S1P_K06+++ , S1P_K07+++	LCP

### Subject supervisor

Form of classes	Subject supervisor
Lecture	dr inż. Danuta Seretna-Salamaj
Classes	dr inż. Danuta Seretna-Salamaj
Project	dr inż. Danuta Seretna-Salamaj

### Content of education

Lecture	Teaching methods	Lecture and multimedia presentation	
No.	Subject area	Number of hours	
1.	The concept, types and functions of financial analysis.	2	
2.	Sources of information used in the analysis.	2	
3.	Sources of information used in the analysis.	2	
4.	Preliminary analysis of financial statements - balance sheet, income statement, additional information, cash flows statement, statement of changes in equity.	2	
5.	Preliminary analysis of financial statements - balance sheet, profit and loss account, additional information, cash flows statement, statement of changes in equity.	2	

6.	Assessment of the financial condition based on ratio analysis - indicators: liquidity and activity	2
7.	Assessment of the financial condition based on ratio analysis - indicators: the degree of debt, debt servicing capabilities	2
8.	Assessment of the financial condition based on ratio analysis – indicators of profitability.	2
9.	Assessment of market value of shares and capital.	2
10.	Du Pont Pyramid analysis.	2
11.	Du Pont Pyramid analysis.	2
12.	Methods of financial analysis.	2
13.	Methods of financial analysis.	2
14.	Systems and methods for the assessment of the deteriorating financial situation of the enterprise - early warning systems, discriminant analysis.	2
15.	Management of current assets in the enterprise	2
<b>Total hours:</b>		<b>30</b>

Classes	Teaching methods	Classes
<b>No.</b>	<b>Subject area</b>	<b>Number of hours</b>
1.	Creation of financial statements.	1
2.	Creation of financial statements.	1
3.	Preliminary analysis of the balance sheet.	1
4.	Preliminary analysis of income statement, cash flow statement.	1
5.	Ratio Analysis - liquidity and activity indicators.	1
6.	Ratio analysis – debt indicators.	1
7.	Ratio analysis – profitability indicators.	1
8.	Ratio analysis - assessment of the market value of shares and capital.	1
9.	Ratio analysis - a holistic approach	1
10.	Du Pont Pyramid analysis.	1
11.	Du Pont Pyramid analysis.	1
12.	Methods of financial analysis.	1
13.	Methods of financial analysis.	1
14.	Bankruptcy prediction models.	1
15.	Management of current assets.	1
<b>Total hours:</b>		<b>15</b>

Project	Teaching methods	a multimedia presentation, student observation, conversation	
<b>No.</b>	<b>Subject area</b>	<b>Number of hours</b>	
1.	Creation of financial statements.	1	
2.	Creation of financial statements.	1	
3.	Preliminary analysis of the balance sheet.	1	
4.	Preliminary analysis of the income statement, cash flow statement.	1	
5.	Ratio Analysis - Liquidity and activity indicators.	1	
6.	Ratio analysis – debt indicators.	1	
7.	Ratio analysis - Profitability indicators.	1	
8.	Ratio analysis- assessment of the market value of shares and capital.	1	
9.	Ratio analysis-results.	1	
10.	Du Pont Pyramid analysis.	1	
11.	Du Pont Pyramid analysis.	1	
12.	Methods of financial analysis.	1	

13.	Substitutions chain analysis – ROE.	1
14.	Bankruptcy prediction models.	1
15.	Management of current assets.	1
<b>Total hours:</b>		<b>15</b>

**Primary literature:**

1	Analiza finansowa w przedsiębiorstwie / Lech Bednarski. - Wyd. 4 zm., PWE, Warszawa 2002.
2	Analiza finansowa / Tadeusz Dudycz. - Wyd. 2 ,Wydaw. Akademii Ekonomicznej im. Oskara Langego we Wrocławiu, Wrocław 2000
3	Analiza finansowa i ocena efektywności projektów inwestycyjnych przedsiębiorstw / Wanda J. Pazio. - Wyd. 2 popr, Oficyna Wydawnicza Politechniki Warszawskiej, Warszawa 2002
4	Jajuga T., Pluta W., Inwestycje. Capital Budgeting, Wyd.AE im. Oskara Langego, Wrocław 1994.
5	Wilimowska Z., Wilimowski M., Sztuka zarządzania finansami, TNOiK OPO, Bydgoszcz 2001.

**Secondary literature:**

1	Zarządzanie finansami / Andrzej Rutkowski. -Warszawa: Polskie Wydaw. Ekonomiczne, 2003.
2	Pluta W., Strategie inwestowania, Wyd. PLACET, Warszawa, 1995.
3	Wilimowska Z., Metodyka budowy efektywnego portfela projektów inwestycyjnych, Oficyna Wydawnicza Politechniki Wrocławskiej, Wrocław 1997.
4	Ickiewicz J., Strategia finansowania przedsiębiorstwa, Poltext, Warszawa, 1993.
5	Zarządzanie finansami przedsiębiorstwa / Witold Bień Warszawa: Difin, 2001.
6	Zarządzanie finansami / Eugene F. Brigham T. 1,2: Warszawa: PWE, 2000.
7	Struktura i koszt kapitału w przedsiębiorstwie / Aleksandra Duliniec. - Warszawa: Wydaw. Naukowe PWN, 2001.

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### Course description

<b>Course name</b>		Financial Market					<b>Course code</b>		
<b>Major</b>		Finance & Accounting							
<b>Profile</b>		Practical							
<b>Level of studies</b>		First-cycle studies							
<b>Specialization</b>		Course common to all specializations							
<b>Form of studies</b>		Full-time studies							
<b>Semester</b>		IV				<b>Language of instruction</b>		English	
<b>Prerequisites for the course</b>						<b>Basic courses</b>		N	
<b>Form of crediting</b>		End-of-term test		<b>Number of ECTS points: 3</b>				<b>Methods of assessment</b>	
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	3	direct contact classes	1,3		practical classes
		Total	Student's workload	Direct contact	<b>Verification of teaching effects</b>				Importance in %
Lecture		32	17	15	test				60%
Project		30	15	15	excercises, test				40%
Exam		2	0	2					
<b>Total number of hours:</b>		<b>64</b>	<b>32</b>	<b>32</b>					Total: <b>100%</b>
<b>Categories of teaching effects</b>	<b>No.</b>	<b>Course teaching effects</b>			<b>Methods of teaching effects verification</b>	<b>Major-related effects</b>	<b>Area based effects</b>	<b>Forms of realization</b>	
Knowledge	1.	Student knows, understands and is able to estimate the value of financial instruments.			excercises, written test	K1_W02+	S1A_W01++, S1A_W02++, S1A_W03++	L	
	2.	Student has knowledge about the functioning of financial markets.			excercises, written test	K1_W02+	S1A_W01++, S1A_W02++, S1A_W03++	L	
	3.	Student has knowledge about the tasks of financial institutions on the financial market.			excercises, written test	K1_W02++	S1A_W01++, S1A_W02++, S1A_W03++	L	
	4.	Student has knowledge about the mechanisms of the issue of debt securities.			excercises, written test	K1_W02+	S1A_W01+, S1A_W02+, S1A_W03+, S1A_W06+	L	
	5.	Student has knowledge about the options.			conversation, excercises	K1_W02+	S1A_W01+, S1A_W02+, S1A_W03+, S1A_W06+	L	

	6.	Student has knowledge about, distinguishes mechanisms occurring on the FOREX market.	conversation, excercises	K1_W02+	S1A_W01+, S1A_W02+, S1A_W03+, S1A_W06+	L
Skills	1.	Student is able to compare nominal and effective interest rate.	excercises, written test	K1_U09+, K1_U14+	S1A_U06+, S1A_U02+	P
	2.	Student is able to make the evaluation of profitability of individual financial instruments.	excercises, written test	K1_U09+, K1_U14+	S1A_U02+, S1A_U07+	P
	3.	Student has the ability to analyze the principles of regulated OTC trading.	excercises, written test	K1_U04+, K1_U11+	S1A_U08+, S1A_U05+	P
	4.	Student is able to apply his/her knowledge to assess the impact of used financial instruments on the investor portfolio on the basis of the criteria of liquidity, risk and profitability.	excercises, written test	K1_U09+, K1_U14+	S1A_U2+, S1A_U3+, S1A_U8+, S1A_U1+	P
Social competence	1.	Student can choose from a variety of financial instruments available on the market.	observations, conversation	K1_K05+	S1A_K04+	LP
	2.	Student can recognize and assess developments on the financial market.	observations, conversation	K1_K05+, K1_K07+	S1A_K04+, S1A_K07+, S1A_K05+	LP
	3.	Student is aware of the level of his/her knowledge and is focused on the need for ongoing education.	observations, conversation	K1_K05+	S1A_K04+, S1A_K06+	LP

### Course supervisors

<b>Form of classes</b>	<b>Course supervisors</b>
<b>Lecture</b>	dr hab. Mariusz Czekala, prof. PWSZ w Nysie
<b>Project</b>	Dr inż. Z.Kulas / mgr A.Szpara / mgr inż. Adriana Halikowska

### Teaching content

<b>Lecture</b>	<b>Teaching methods</b>	Lecture and multimedia presentation
<b>No.</b>	<b>Subject area</b>	<b>Number of hours</b>
1.	Systematics of the financial markets - financial and capital market.	1
2.	Systematics of the financial markets - the interbank market and non-banking market.	1
3.	Systematics of the financial markets - the spot market, futures market, primary and secondary markets.	1
4.	Deposit and loan market.	1
5.	Instruments of deposit and credit market, interbank deposits market.	1
6.	Market of short-term and long-term debt securities.	1
7.	Issuance of debt securities, bank functions in the organization and carrying out of the issue.	1
8.	Stock market - the definition and types of shares.	1
9.	Stock Exchange.	1

10.	Central Table of Offers, placing companies' shares to public trading.	1
11.	Derivatives Market - immediate transactions and futures, exchange-traded and OTC derivatives.	1
12.	Foreign exchange market - foreign currency and foreign exchange, foreign currency position and liquidity position.	1
13.	Foreign exchange market - foreign currency transactions, the rules in force in the currency markets.	1
14.	Foreign exchange market - the turnover on the Polish and world FX market.	1
15.	Repetition of material.	1
<b>Total no. of hours:</b>		<b>15</b>

Project	Teaching methods		
No.	Subject area	Number of hours	
1.	The definition of the financial market (suppliers and buyers of financial assets, financial, tradable assets and their price, the market intermediaries).	2	
2.	The division of financial markets (money market, capital market, the credit market).	2	
3.	Financial market participants - commercial banks	2	
4.	Financial market participants – Treasury.	2	
5.	Entities of the capital market.	2	
6.	Money market instruments - bills of exchange, checks, bills, NBP bills, bills of deposit.	2	
7.	The capital market.	2	
8.	The market of long-term bank loans.	1	
<b>Total no. of hours:</b>		<b>15</b>	

**Primary literature:**

1	Plummer T.: Forecasting financial markets - the psychology of successful investing; London; Philadelphia : Kogan Page; 2008.
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**Secondary literature:**

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Course co-ordinator

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Course description

<b>Course name</b>		Financial Accounting			<b>Course code</b>			
<b>Major</b>		Finance & Accounting						
<b>Profile</b>		Practical						
<b>Level of studies</b>		First-cycle studies						
<b>Specialization</b>		Course common to all specializations						
<b>Form of studies</b>		Full-time studies						
<b>Semester</b>		IV			<b>Language of instruction</b>			English
<b>Prerequisites for the course</b>					<b>Basic courses</b>			N
<b>Form of crediting</b>		exam		<b>Number of ECTS points: 5</b>				<b>Methods of assessment</b>
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	5	direct contact classes	2,5	practical classes
		Total	Student's workload	Direct contact	<b>Verification of teaching effects</b>			
Lecture		60	30	30	Written test			50%
Project		60	30	30	Practical demonstration of knowledge of computer programs, two mid-term tests			50%
Exam		4	2	2				
<b>Total number of hours:</b>		<b>124</b>	<b>62</b>	<b>62</b>	Total:			<b>100%</b>
<b>Categories of teaching effects</b>	<b>No.</b>	<b>Course teaching effects</b>			<b>Methods of teaching effects verification</b>	<b>Major-related effects</b>	<b>Area based effects</b>	<b>Forms of realization</b>
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++	P

	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
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++	LP
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++	LP

#### Course supervisors

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

#### Teaching content

Lecture	Teaching methods	
		Lecture with multimedia presentations
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	3

	integration, automatic recording of transactions registered in the domain-specific subsystems, shared datasets).	
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
<b>Total no. of hours:</b>		<b>30</b>

Project	Teaching methods	Exercises, discussion
<b>No.</b>	<b>Subject area</b>	
1.	Introduction to Insert program. General principles of computer programs: Subiekt GT and Rachmistrz GT.	
2.	Subiekt GT sales system - setting a new account. Keeping records of contractors, which include CRM information, keeping records of goods, services, sets of returnable packaging with expanded price calculation.	
3.	Subiekt GT sales system - generating invoices to Goods Issued Notes (single or collective) and generating automatic Goods Issued Notes to the invoice. Creating different prepayments, credit card payments and credited sales. Handling orders with commodities reservation and advance invoices.	
4.	Subiekt GT sales system – rules of using of bank accounts (in PLN or foreign currency) operations of transfers, deposits and withdrawals. Handling of claims and liabilities in PLN and foreign currency.	
5.	Subiekt GT sales system - change the settings in the Administration module. Creating a variety of statements, reports and analyzes.	
6.	Subiekt GT program - creating an inventory, promotions, price lists.	
7.	Material repetition - Subiekt GT program.	
8.	Test - Subiekt GT program.	
9.	Rachmistrz GT program handling the simplified accounting - settings a new account (among other things - determining the form of accounting). Creating VAT records of purchase and sale and linking them with revenue and expense ledger.	
10.	Rachmistrz GT program - records of contractors, partners, vehicles, institutions, equipment and fixed assets.	
11.	Rachmistrz GT program - records of vehicles used for business purposes, records of accounts relating to the operation of vehicles and vehicle mileage.	
12.	Rachmistrz GT program - records of fixed assets and intangible assets. Methods for calculating and accounting treatment of depreciation. Printout of depreciation plan. Creating records of equipment and inventories.	
13.	Rachmistrz GT program - creating summaries, reports, analyzes and reports.	
14.	Material repetition - Rachmistrz GT program	
15.	Test - Rachmistrz GT program.	
<b>Total no. of hours:</b>		<b>30</b>

**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.

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**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.
5.	System rachunkowości wspomaganey komputerem. Praca zbiorowa pod red. Ignacego Dziedziczaka. Warszawa, SKwP, 1999.

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Course co-ordinator  
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**Course description**

<b>Course name</b>		Management Accounting			<b>Course</b>				
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		IV			<b>Language of instruction</b>		English		
<b>Prerequisites for the course</b>		Principles of finance, micro-and macro-economics, financial accounting, banking, mathematical analysis and algebra, descriptive and mathematical statistics, time value of money, financial analysis, financial and capital market, business law - students showing lack of knowledge influencing on understanding of the problems in the field "Management Accounting" will have to make up the necessary knowledge to pass the exam.			<b>Basic courses</b>		N		
<b>Form of crediting</b>		exam		<b>Number of ECTS points: 5</b>				<b>Methods of assessment</b>	
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	5	direct contact classes	2,5		practical classes
		Total	Student's workload	Direct contact	<b>Methods of learning outcomes verification</b>				Weight in%
Lecture		55	25	30	exam				
Project		50	20	30	assessment of all projects				10%
exam		32	30	2	Oral examination, preceded by a written "filter-exam" that would not allow inadequately prepared students to take the oral exam. The exam tests knowledge, its understanding and ability to use it in practice. Checked student's abilities result from understanding the lecture, accompanying activities and self-study involving the study of literature and the analysis of issues.				90%
<b>Total hours:</b>		<b>137</b>	<b>75</b>	<b>62</b>					<b>Total: 100%</b>
<b>Categories of learning outcomes</b>	<b>No.</b>	<b>Course learning outcomes</b>			<b>Methods of learning outcomes verification</b>	<b>Major learning outcomes</b>	<b>Area learning outcomes</b>	<b>Forms of realization</b>	
Knowledge	1.	Student understands the criteria and principles of classification of costs in the enterprise.			written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+ ++, S1A_W06+ ++	LP	
	2.	Student understands the difference between the different classifications of costs.			written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+ ++, S1A_W06+ ++	LP	



	3.	Student understands the mechanism of earning by the company (ROE).	written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+ ++, S1A_W06+ ++	LP
	4.	Understand the concept and usefulness of working capital management.	written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+ ++, S1A_W06+ ++	L
	5.	Student is aware of the costs of financing companies, understands the mechanism of the tax shield.	written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+ ++, S1A_W06+ ++	LP
	6.	Student understands the impact of information (obtained by methods of management accounting) on the decisions taken by the management.	written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+ ++, S1A_W06+ ++	L
Skills	1.	Student is able to classify costs in the enterprise. He is able to carry out costs calculation.	written test, oral answer	K1_U07+++, K1_U08+++, K1_U09+++, K1_U12+++	S1A_U02++ +, S1A_U06+ ++	P
	2.	Student understands the mechanism of earning by the company (ROE).	written test, oral answer	K1_U06+++, K1_U12+++	S1A_U02+ ++	LP
	3.	Student is able to develop information about the current state of the company and deliver it in the correct graphical form.	written test	K1_U05+++, K1_U06+++, K1_U07+++, K1_U12+++	S1A_U03+ ++	P
Social competences	1.	Student is aware of the responsibility of financial accounting department employees for successes and failures of company and even the loss of a job by other workers and company bankruptcy.	oral answer	K1_K01+++, K1_K02+++	S1A_K06++ +, S1A_K01+ ++	LP

### Subject supervisor

<b>Form of classes</b>	<b>Subject supervisor</b>
<b>Lecture</b>	PhD (Eng) Marek Wilimowski
<b>Project</b>	PhD (Eng) Marek Wilimowski / PhD Joanna Szczepańska

### Content of education

<b>Lecture</b>	<b>Teaching methods</b>	traditional lecture with multimedia presentation
<b>No.</b>	<b>Subject area</b>	<b>Number of hours</b>
1.	Introduction - management accounting and financial accounting, management accounting tasks, classification of costs, cost centers and profit centers.	2
2.	Classification of costs. Costs accounting - methods of costs calculation. Assumptions of full cost and variable cost calculation.	6
3.	The mechanism of earning - the impact of asset and capital structure on return on equity; profitability ratios. Du Pont pyramid. Linking revenue.	4

4.	The cash conversion cycle, inventory conversion period, receivables collection period, the period of deferred payment. Management of cash.	4
5.	Working capital, net working capital, working capital policy, maturity policy, policy of zero working capital.	4
6.	Break-even point analysis and threshold analysis of profit and stop production.	3
7.	Operating leverage, financial, and total.	2
8.	Financial planning, pro forma statements, usage of ratio analysis for short-term planning and managing.	2
9.	Financial planning, pro forma statements, usage of ratio analysis for short-term planning and managing.	3
<b>Total hours:</b>		<b>30</b>

Project		Teaching methods	Projects in MS Excel with the control of theoretical preparation for the project; evaluation of the project
No.	Subject area		Number of hours
1.	Full costs and variable costs calculation.		4
2.	Different costs calculations.		8
3.	The influence of asset and capital structure on return on equity; profitability ratios, DuPont pyramid.		2
4.	Working capital, cash conversion cycle, inventories conversion period, receivables collection period, period of deferred payment, cash management, receivables and payables management, trade credit.		4
5.	Break-even point.		4
6.	Operating leverage, financial, and total.		4
7.	Financial planning, pro forma statements, usage of ratio analysis for short-term planning and managing.		4
<b>Total hours:</b>			<b>30</b>

#### Primary literature:

1	Wilimowska Zofia, Wilimowski Marek, Sztuka zarządzania finansami, OPO TNOiK, Bydgoszcz 2001.
2	Wilimowska Zofia, Wilimowski Marek, Seretna Danuta, Wybrane zagadnienia rachunkowości i finansów, Oficyna Wydawn. PWSZ w Nysie, Nysa 2003.
3	Dudycz Tadeusz, Analiza finansowa, wyd. 2., Wyd. AE im. Oskara Langego we Wrocławiu, Wrocław 2000
4	Dobija Mieczysław, Rachunkowość zarządcza i controlling, wyd. 2 dodr. 2., PWN, Warszawa 2002.
5	Piotrowska Maria, Krótkoterminowe decyzje finansowe, seria: Finanse spółek, AE im. Oskara Langego we
6	Nowak Edward, Rachunek kosztów, wyd. 3 rozsz., Ekspert, Wrocław 2000.
7	Sawicki Kazimierz, Analiza kosztów firmy, PWE, Warszawa 2000.
8	Kiziukiewicz Teresa; Czubakowska Ksenia, red., Rachunkowość zarządcza: wyd. 3. zm. i rozsz., Ekspert, Wrocław 2001.

#### Secondary literature:

1	Pluta Wiesław, red., Finanse małych i średnich przedsiębiorstw, PWE, Warszawa 2004,
2	Sierpińska Maria, Wędzki Dariusz, Zarządzanie płynnością finansową w przedsiębiorstwie, PWN,
3	Nahotko Sławomir, Analiza i decyzje finansowe w przedsiębiorstwie, OPO TNOiK, Bydgoszcz 1998.
4	Bień Witold, Czytanie bilansu przedsiębiorstwa (dla menedżerów), wyd. 4 zaktual. i uzup., Finans-Servis. Zespół Doradców Finansowo-Księgowych, Warszawa 1995,
5	Jackson Mary, Staunton Mike, Zaawansowane modele finansowe z wykorzystaniem Excela i VBA + CD-ROM, Helion, Gliwice 2004.
6	Hindle Tim, Żebrowska Barbara, Finanse: leksykon, Wydaw. Studio Emka, Warszawa 1997.
7	Słownik Reutersa: międzynarodowe terminy ekonomiczne i finansowe, oprac. Limited Reuters,- BKKI - Powszechna Agencja Informacyjna, cop., Warszawa 1992.

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### Course description

<b>Course name</b>		Vocational training				<b>Course code</b>			
Major		Finance and Accounting							
Profile		Practical							
Level of studies		First level							
Specialization		Subject common to all specializations							
Form of studies		Full-time studies							
Semester		IV			<b>Language of instruction</b>		English		
<b>Prerequisites for the course</b>						<b>Basic courses</b>		N	
<b>Form of crediting</b>					<b>Number of ECTS points: 1</b>			<b>Methods of assessment</b>	
<b>Form of classes and other</b>		<b>Number of hours in semester</b>		Total	2	direct contact classes	0		practical classes
		Total	Student's workload	Direct contact	<b>Verification of teaching effects</b>				Importance in %
Lecture									
Classes									
Laboratory									
Project									
Seminar									
<b>Total number of hours:</b>									Total:
<b>Categories of teaching effects</b>	<b>No.</b>	<b>Course teaching effects</b>			<b>Methods of teaching effects verification</b>	<b>Major-related effects</b>	<b>Area based effects</b>	<b>Forms of realization</b>	
Knowledge	1.	Student knows the rules of the organization functioning and identifies the responsibilities and activities of organization units.				K1_W06+, K1_W07+, K1_W08+, K1_W09+, K1_W10+, K1_W11+, K1_W16+	S1A_W02+, S1A_W03+, S1A_W07+, S1A_W06+, S1A_W08+, S1A_W09+		
Skills	1.	Student is able to perform basic activities associated with the positions of financial services in the financial organizations.				K1_U14+++, K1_U15+++, K1_U16+++, K1_U17+++	S1A_U08+, S1A_U01+, S1A_U04+, S1A_U06+, S1A_U07+, S1A_U09+, S1A_U10+, S1A_U11+		
Social	1.	Student is aware of the liability arising			a talk about	K1_K01+,	S1A_K01+,		

competence		out of a job at every post and feels the need of identification with the organization and is ready for changes.	the implementation of the vocational training	K1_K02+	S1A_K02+++, S1A_K03+, S1A_K04+++, S1A_K05+, S1A_K06+++, S1A_K07+	
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