

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 for all specializations								
<b>Form of studies</b>		Full-time studies								
<b>Semester</b>		III			<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: 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	2,6	practical classes	3,36
		Total	Student's workload	Direct contact	<b>Verification of teaching effects</b>					Importance in %
Lecture		42	12	30	Test					50%
Classes		82	52	30	Test					50%
Consultation		4		4						
<b>Total number of hours:</b>		<b>128</b>	<b>64</b>	<b>64</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 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
			<b>30</b>

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
		<b>30</b>

**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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 Course co-ordinator  
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 Director of Institute  
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