Zał. nr 4 do ZW 64/2012

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| **Faculty of Computer Science and Management**  **SUBJECT CARD**  **Name in Polish Rachunkowość finansowa**  **Name in English Financial accounting**  **Main field of study (if applicable): Management**  **Specialization (if applicable): Business Management**  **Level and form of studies: 1st level, full-time**  **Kind of subject: obligatory**  **Subject code FBZ2108**  **Group of courses NO** |

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|  | Lecture | Classes | Laboratory | Project | Seminar |
| Number of hours of organized classes in University (ZZU) | 30 | 15 |  |  |  |
| Number of hours of total student workload (CNPS) | 60 | 60 |  |  |  |
| Form of crediting | crediting with grade | crediting with grade |  |  |  |
| For group of courses mark (X) final course |  |  |  |  |  |
| Number of ECTS points | 2 | 2 |  |  |  |
| including number of ECTS points for practical (P) classes |  | 2 |  |  |  |
| including number of ECTS points for direct teacher-student contact (BK) classes | 1 | 0,5 |  |  |  |

\*delete as applicable

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| **PREREQUISITES RELATING TO KNOWLEDGE, SKILLS AND OTHER COMPETENCES**  *The student should have a basic knowledge in microeconomics.* |

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| **SUBJECT OBJECTIVES**  C1 Possessing the basic knowledge about the principles, methods and ways of transaction entering in accounts and about formal and legal conditions according to Accounting Law and requirements of financial reporting.  C2 Possessing the ability to enter transactions in the accounts, closing accounting periods and preparing financial statements. |

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| **SUBJECT EDUCATIONAL EFFECTS**  relating to knowledge:  PEK\_W01 has an ordered knowledge about the object, scope and principles of accounting, about economic operations (accounting transactions included) and the principles of their documentation and registering  PEK\_W02 characterizes elements of the accounting organization (documentation and application) and knows foundations of financial reporting (balance sheet, loss and profit statement and cash flow statement  relating to skills:  PEK\_U01 is able to list and present the legal requirements with respect to the documentation of the principles of the (policy of) accounting adopted by the entity as well as the subject scope of the obligation to run full accounting plus the compulsory elements of the accounting documentation  PEK\_U02 is able to apply in practice the principles of entering typical transactions, to close and open accounting periods and to prepare financial statements (balance sheet, loss and profit statement).  relating to social competences:  PEK\_K01has the consciousness of the significance of accounting in the economic practice. |

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| **PROGRAMME CONTENT** | | |
| **Form of classes - lecture** | | **Number of hours** |
| Lec 1 | Fundations and legal principles of accounting. | 4 |
| Lec 2 | Functioning principles of accounts and types of transactions. | 4 |
| Lec 3 | Recording and evaluating of balance sheet elements | 4 |
| Lec 4 | Chart of accounts | 2 |
| Lec 5 | Revenues and expenditures | 5 |
| Lec 6 | Loss and profit statement | 5 |
| Lec 7 | Other elements of financial reporting | 4 |
| Lec 8 | Final test | 2 |
|  | Total hours | **30** |

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| **Form of classes - class** | | **Number of hours** |
| Cl 1 | Classification of balance sweet elements |  |
| Cl 2 | Economic transactions and their consequences |  |
| Cl 3 | Balance sheet accounts – principles of functioning, trial balance |  |
| Cl 4 | Profit accounts -principles of functioning and entering |  |
| Cl 6 | Financial reporting |  |
| Cl 7 | Final test |  |
|  | Total hours |  |

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| **Form of classes - laboratory** | | **Number of hours** |
| Lab 1 |  |  |
| Lab 2 |  |  |
| Lab 3 |  |  |
|  | Total hours |  |

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| **Form of classes - project** | | **Number of hours** |
| Proj 1 |  |  |
| Proj 2 |  |  |
| Proj 3 |  |  |
|  | Total hours |  |

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| **Form of classes - seminar** | | **Number of hours** |
| Sem 1 |  |  |
| Sem 2 |  |  |
| Sem 3 |  |  |
|  | Total hours |  |

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| **TEACHING TOOLS USED** |
| N1. Information lecture  N2. Multimedia presentation  N3. Practical exercises |

**EVALUATION OF SUBJECT EDUCATIONAL EFFECTS ACHIEVEMENT**

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| **Evaluation** (F – forming (during semester), P – concluding (at semester end) | Educational effect number | Way of evaluating educational effect achievement |
| P | PEK\_W01, PEK\_W02 | Final test |
| F[[1]](#footnote-1) | PEK\_U01, PEK\_U02 | Test nb 1  Test nb 2 |

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| **PRIMARY AND SECONDARY LITERATURE** |
| **PRIMARY LITERATURE:**   1. Zaawansowana rachunkowość finansowa /Teresa Martyniuk, Danuta Małkowska. Warszawa : Polskie Wydawnictwo Ekonomiczne, 2010. 2. Rachunkowość finansowa od podstaw /Józef Aleszczyk. Poznań : Zysk i S-ka Wydawnictwo, 2011 3. Rachunkowość finansowa :ujęcie sprawozdawcze i ewidencyjne : podręcznik /pod red. Ewy Walińskiej ; [aut.] Ewa Walińska [et al.]. Warszawa : Oficyna a Wolters Kluwer business, 2010. 4. Rachunkowość finansowa /Maria Gmytrasiewicz, Anna Karmańska. Warszawa : Difin, 2006.   **SECONDARY LITERATURE:**   1. Zaawansowana rachunkowość finansowa :przykłady, zadania, testy /red. nauk. Kazimiera Winiarska ; aut. Anna Buczkowska [et al.]. Warszawa : Wydawnictwo C. H. Beck, 2012. 2. Rachunkowość finansowa :ujęcie sprawozdawcze i ewidencyjne : zbiór zadań /pod red. Ewy Walińskiej ; [aut.] Ewa Walińska [et al.]. Warszawa : Oficyna a Wolters Kluwer business, 2010. 3. Rachunkowość finansowa od podstaw.2,Zadania z rozwiązaniami /Anna Zysnarska. Gdańsk : Ośrodek Doradztwa i Doskonalenia Kadr, 2011 |
| **SUBJECT SUPERVISOR (NAME AND SURNAME, E-MAIL ADDRESS)** |
| **Agnieszka Parkitna** [**agnieszka.parkitna@pwr.edu.pl**](mailto:agnieszka.parkitna@pwr.edu.pl) |

MATRIX OF CORRELATION BETWEEN EDUCATIONAL EFFECTS FOR SUBJECT

**Financial Accounting**

AND EDUCATIONAL EFFECTS FOR MAIN FIELD OF STUDY Management

AND SPECIALIZATION Business Management

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| **Subject educational effect** | **Correlation between subject educational effect and educational effects defined for main field of study and specialization (if applicable)\*\*** | **Subject objectives\*\*\*** | **Programme content\*\*\*** | **Teaching tool number\*\*\*** |
| **PEK\_W01 (knowledge)** | K1\_ZARZ\_W11  S1\_ZARZ\_ZP\_W01 | C1 | Lec 1  Lec 2  Lec 3  Lec 4 | N1  N2 |
| **PEK\_W02** | K1\_ZARZ\_W11  S1\_ZARZ\_ZP\_W01 | C2 | Lec 5  Lec 6  Lec 7  Lec 8 | N1  N2 |
| **PEK\_U01 (skills)** | K1\_ZARZ\_U04  K1\_ZARZ\_U05  K1\_ZARZ\_U11  S1\_ZARZ\_ZP\_U01 | C1 | Cl 1  Cl 2  Cl 3 | N3 |
| **PEK\_U02** | K1\_ZARZ\_U04  K1\_ZARZ\_U05  K1\_ZARZ\_U11  S1\_ZARZ\_ZP\_U01 | C2 | Cl 4  Cl 5  Cl 6  Cl 7 | N3 |
| **PEK\_K01 (competences)** | K1\_ZARZ\_K01 | C1+C1 | W1-W8  Cl 1-Cl 7 | N1-N3 |

\*\* - enter symbols for main-field-of-study/specialization educational effects

\*\*\* - from table above

1. The final Mark will be the weighted average: 0,3 \* test 1 mark + 0,7 test 2 mark [↑](#footnote-ref-1)