

Module description (syllabus): Rachunkowość finansowa

Module title:	Rachunkowość finansowa	ECTS	5
Module title translation:	Financial accounting		
Module for study direction:	Erasmus		

Module language: angielski		Study level: 2	
Study cycle: stacjonarne	Module status: kierunkowy - do wyboru	Semester number: 3 semestr zimowy	
Academic Year from which module description is valid :		2019/2020	Catalogue number: EKR-E-2S-3-22-KF-2019-ERA

Person in charge of the module:	Serhiy Zabolotnyy, dr		
Teachers responsible for classes:	Serhiy Zabolotnyy		
Unit responsible for the module:	Katedra Finansów		
Faculty in charge:	Wydział Ekonomiczny		
Objectives of the module:	a.Presentation of principles of financial accounting b.Introduction of methods of record keeping in business entities c.Identification and description of components of financial statements Lectures Uses of accounting information and financial statements, Financial position and the accounting equation, Assets, Liabilities, Owner's equity, Financial statements, Income statement, Statement of owner's equity, The balance sheet, Statement of cash flows, Generally accepted accounting principles, Business transactions, Measurement in accounting, Double-entry system, Accounts, Business income, Accrual accounting, Accounting cycle, Financial reporting, Accounting conventions, Classified balance sheet, Forms of the income statement, Operating cycle and merchandising operations, Special-purpose journals, Internal control, Plant, Property and Equipment, Intangible assets, Investments, Inventories, Cash and receivables, Current liabilities and fair value accounting, Long-term assets, Contributed capital, Long-term liabilities, Financial Statement Analysis. Classes		
Teaching forms and number of hours:	a. lectures - no of hours: full time study: 30, part-time study. 0		
Teaching methods:	discussion, source texts analysis, consultation with the lecturer, lectures		
Initial requirements and formal prerequisites:	Principles of Finance		
Learning outcomes:	Knowledge - knows and understands: 1. Student understands the role of accounting in business and knows principles of financial accounting 2. Student understands methods of record keeping and preparation of financial statement of a business entity	Skills - can: 3. Student can record business transactions according to financial accounting principles 4. Student is able to prepare a financial statement of a company	Competences - is ready for: 5. Student effectively analyzes and presents the impact of business transactions on the financial performance of the company 6. Student is prepared to maintain bookkeeping process in accordance with principles of ethics in accounting
Assesment methods:	writing exam (efekty: 1,2,3,4), assessment of activities during classes (effects: 5,6)		
Formal documentation of the learning outcome:	tests, exams		
Elements of the final grade and their weights:	writing exam - 80%, assessment of activities during classes - 20%		
Place of teaching:	auditorium		
Teaching materials (obligatory and additional): 1. Needles B.E., Powers M., 2011: Principles of Financial Accounting, South-Western College Pub. 2. Libby P., Libby R., Philips F., Whitecotton S., 2009: Principles of Accounting, Irwin McGraw-Hill.			

Remarks:
+, ver-lw

Quantitative indicators describing the module:

Estimated total number of student work hours (contact and own work) necessary to achieve the learning outcomes assumed for the module - on this basis, complete the ECTS field:	92/0
The total number of ECTS points which the student receives in module requiring direct participation of academic teachers or other persons:	2.08/0 ECTS

Table of compliance of the directional learning outcomes with the effects of the module

Outcome category	Learning outcomes for module:	Reference to effects for the study program for the direction of study	The impact of classes on the directional effect*)
Knowledge	1. Student understands the role of accounting in business and knows principles of financial accounting	EK2_KW01	3
	2. Student understands methods of record keeping and preparation of financial statement of a business entity	EK2_KW03	3
Skills	3. Student can record business transactions according to financial accounting principles	EK2_KU01	3
	4. Student is able to prepare a financial statement of a company	EK2_KU02	2
Competences	5. Student effectively analyzes and presents the impact of business transactions on the financial performance of the company	EK2_KK01	2
	6. Student is prepared to maintain bookkeeping process in accordance with principles of ethics in accounting	EK2_KK03	2

*) 3 - advanced and detailed, 2 - significant, 1 - basic