

## Karta przedmiotu

Wydział: Wydział Finansów

Kierunek: Corporate Finance

### I. Informacje podstawowe

Nazwa przedmiotu	Accounting	
Nazwa przedmiotu w j. ang.	Accounting	
Język prowadzenia przedmiotu	angielski	
Kod/Specjalność	WF-ST1-CF-XX-16/17Z-ACCO Brak	
Profil przedmiotu	Ogólnoakademicki	
Kategoria przedmiotu	kierunkowe lub ogólne	
Typ studiów	1. (studia licencjackie)	
Liczba semestrów/semestr	1/2	
Liczba godzin	stacjonarne:	Wykłady: 30 Ćwiczenia: 30
	niestacjonarne:	Wykłady: 18 Ćwiczenia: 18
Liczba punktów ECTS	stacjonarne:	6
	niestacjonarne:	7

## II. Wymagania wstępne

Lp.	Opis
1	Knowledge of economics, corporate finance, civil and commercial law

## III. Cele przedmiotu

Kod	Opis
<b>C1</b>	Familiarization with tools and methods, including techniques for data acquisition and processing, allowing for the description and evaluation of business entities and the processes occurring in companies and between them; presentation of financial accounting principles
<b>C2</b>	Gaining skills in the use of normative systems and certain standards, legal, professional and moral norms in order to solve specific tasks in the field of financial accounting; and analyzing the specific economic and financial processes and in field of corporate finance and accounting
<b>C3</b>	Acquiring skills to set priorities to achieve the task according to the legal and ethical rules

## IV. Realizowane efekty kształcenia

Kod	Kat.	Opis	KEK
<b>E1</b>	<b>W</b>	The student has knowledge of basic tools and methods, including techniques for data acquisition and processing, allowing for the description and evaluation of business entities and the processes occurring in companies and between them; he knows the principles of financial accounting	<b>WF-ST1-CF-W01-16/17Z</b>
<b>E2</b>	<b>U</b>	The student is able to analyze correctly specific economic and financial processes in corporate finance and accounting. He uses properly the normative systems and certain standards, legal, professional and moral norms in order to solve specific tasks in the field of financial accounting.	<b>WF-ST1-CF-U01-16/17Z</b>
<b>E3</b>	<b>K</b>	The student is able to set priorities to achieve the task taking into consideration the legal and ethical rules	<b>WF-ST1-CF-K01-16/17Z</b>

## V. Treści Kształcenia

### Wykłady

Kod	Opis	D (30)	Z (18)
<b>W1</b>	Accounting as part of an information system of an economic entity; basic concepts, definitions and functions, tasks and components of accounting	4	2

<b>W2</b>	The nature and importance of the conceptual framework and the qualitative characteristics of financial statements: a) accrual basis of accounting, going concern assumption, b) the main qualitative characteristics of financial statements, c) accounting policies, d) the rules of valuation of balance sheet items. Accounting harmonisation: a) the international organizations dealing with the harmonization of accounting, b) the role, importance and application of International Financial Reporting Standards and EU Directives.	8	5
<b>W3</b>	Balance sheet, balance sheet's equation – its role and use in accounting; criteria for classification of assets and liabilities; the structure of assets of entities (companies) operating in manufacturing, service and trading sectors; the structure of liabilities of entities (companies) operating in manufacturing, service and trading sectors; simplified rules for preparation of balance sheet.	4	3
<b>W4</b>	Bookkeeping, including the use of information technology and computer systems; obligation to keep accounting records: a) journal (functions and main rules of maintaining and posting of accounting operations), b) general ledger accounts (the principle of double-entry, functions of general ledger accounts, main rules and deadlines for opening, maintaining and closing general ledger accounts using various techniques of accounting), c) supplementary accounts (objectives, forms and scope of keeping supplementary accounts, rules for opening, keeping and closing supplementary accounts using various techniques of accounting), d) the trial balance for general ledger accounts and the trial balance for supplementary accounts, e) the principles of bookkeeping reconciliation, f) correcting accounting errors. Criteria for assessing accounting information systems: a) implementation of basic principles of double bookkeeping, b) compliance with the law, c) adjusting information to the needs of economic entity. Criteria for recognition of accounts: reliability, error-free, verifiable and kept on regular basis; place and rules of storing accounting records. Responsibility for keeping the accounts.	4	2
<b>W5</b>	Economic events (including business transactions), the rules of their documentation and posting; types of economic events and their impact on the balance sheet; documenting economic events; the content of accounting documents, correction of erroneously issued accounting documents; control and qualification of accounting documents; accounting records, their content and structure; accounts as a primary method for recording economic operations: a) the features, types and classification of accounts, b) the basic principles of balance sheet accounts, profit and loss accounts, off-balance sheet accounts; principles of recording business transactions.	4	2
<b>W6</b>	Profit and loss account and cash flow statement; the criteria for recognition of revenues and expenses in the profit and loss account; the structure of the profit and loss account; simplified rules for preparing profit and loss account; accrual basis of accounting and cash basis of accounting, basic categories of cash flows.	4	2
<b>W7</b>	Stocktaking, principles, methods, techniques and dates to carry out the stocktaking of assets and liabilities; determining and allocating inventory differences and their recognition in accounts; Accounting organizational elements (documentation and implementation); statutory requirements regarding the documentation of accounting principles (policy); Documentation regime for the issue, circulation and control of accounting documents; documentation of rules, dates and method of stocktaking; documentation of the internal control rules to support the entity's accounting system.	2	2

## Ćwiczenia

Kod	Opis	D (30)	Z (18)
<b>C1</b>	Balance sheet, classification of assets and liabilities, preparation of balance sheet, balance sheet's equation - its importance and use in accounting.	8	4

<b>C2</b>	Economic events (including business transactions), the rules of their documentation and records of economic events and their impact on the balance sheet, documentation of economic events; content of the documents, correction of erroneously issued accounting documents, principles of recording typical business operations.	12	9
<b>C3</b>	Profit and loss account, the criteria for recognition of revenues and costs in the profit and loss account, the structure of the profit and loss account, determination of financial result (two variants), rules for preparing profit and loss account.	8	4
<b>C4</b>	Determining and allocating inventory differences and their recognition in the accounts.	2	1

## VI. Metody prowadzenia zajęć

Kod	Opis
<b>N1</b>	Wykład audytoryjny
<b>N3</b>	Prezentacja
<b>N4</b>	Dyskusja
<b>N5</b>	Praca w grupach
<b>N9</b>	Ćwiczenia tablicowe
<b>N11</b>	E-learning
<b>N12</b>	Praca z podręcznikiem

## VII. Sposoby oceny

### Oceny bieżące (formujące)

Kod	Opis
<b>F1</b>	Kolokwium
<b>F8</b>	Aktywność na zajęciach

### Sposób obliczania średniej z ocen bieżących (zgodnie z §18 pkt. 4 Regulaminu studiów)

nie określono

### Oceny z egzaminu (podsumowujące)

Kod	Opis
<b>P1</b>	Egzamin ustny
<b>P2</b>	Egzamin pisemny

## Sposób obliczania oceny końcowej (zgodnie z §18 pkt. 5 Regulaminu studiów)

Positive final grade in the subject is possible in the case of achieving a satisfactory level of educational outcomes.

## Dodatkowe informacje o sposobie obliczania oceny końcowej lub egzaminie

brak

## VIII. Kryteria oceny

### Efekt kształcenia **E1** waga: 50%

Nie osiągnął założonego efektu (ocena 2.0)	The lack of basic knowledge about economic phenomena in financial accounting and ways of measuring them; lack of knowledge of financial accounting principles
Osiągnął w stopniu dostatecznym (ocena 3.0)	The student has basic knowledge about economic phenomena in financial accounting and ways of measuring them; student knows the principles of financial accounting
Osiągnął w stopniu dobrym (ocena 4.0)	The student has average knowledge about economic phenomena in financial accounting, methods of measurement; students know the principles of financial accounting well
Osiągnął w stopniu bardzo dobrym (ocena 5.0)	The student has above-average knowledge about economic phenomena in financial accounting, methods of measurement; student knows the principles of financial accounting very well
Osiągnął w stopniu celującym (ocena 5.5)	The student has knowledge that goes beyond the framework of the academic program, student knows the principles of financial accounting

### Efekt kształcenia **E2** waga: 40%

Nie osiągnął założonego efektu (ocena 2.0)	Student is not able to analyze, at a basic level, the processes and economic phenomena in financial accounting; student doesn't use financial accounting tools properly
Osiągnął w stopniu dostatecznym (ocena 3.0)	Student is able to analyze, at a basic level, the processes and economic phenomena in financial accounting; student makes a proper use of financial accounting tools
Osiągnął w stopniu dobrym (ocena 4.0)	Student can analyze, at a good level, the processes and economic phenomena in financial accounting; students understand the relationships between them; they use financial accounting tools in a proper way
Osiągnął w stopniu bardzo dobrym (ocena 5.0)	The student can analyze, at a very good level, the processes and economic phenomena in financial accounting; student understands the relationships between them; uses properly the tools of financial accounting; draws correct conclusions according to existing law

Osiągnął w stopniu celującym (ocena 5.5)	Student can fluently analyze the causes and processes and economic phenomena in financial accounting; student understands the relationships between them; makes a proper use of financial accounting tools; draws correct conclusions according to regulations in force; participates actively in lectures and classes
--	--

**Efekt kształcenia E3 waga: 10%**

Nie osiągnął założonego efektu (ocena 2.0)	Student can not independently perform their tasks in accordance with legal and ethical rules
Osiągnął w stopniu dostatecznym (ocena 3.0)	Student is able to independently perform their tasks at a basic level in accordance with legal and ethical rules
Osiągnął w stopniu dobrym (ocena 4.0)	Student is able to independently perform their tasks in accordance with legal and ethical rules
Osiągnął w stopniu bardzo dobrym (ocena 5.0)	Student is able to independently perform their tasks very well in accordance with legal and ethical rules
Osiągnął w stopniu celującym (ocena 5.5)	Student is able to fluently and independently perform their tasks in accordance with legal and ethical rules

Uzyskanie przez Studenta pozytywnej oceny końcowej z przedmiotu możliwe jest w przypadku zrealizowania wszystkich efektów kształcenia w stopniu co najmniej dostatecznym. Ocena końcowa z przedmiotu wyliczana jest według następującej formuły:

$$50\% * \text{ocena z realizacji efektu E1} + 40\% * \text{ocena z realizacji efektu E2} + 10\% * \text{ocena z realizacji efektu E3}$$

## IX. Obciążenie pracą studenta

Rodzaj aktywności	Liczba godzin	
	stacjonarne	niestacjonarne
Godziny kontaktowe z nauczycielem akademickim wynikające z planu studiów	60	36
Godziny kontaktowe z nauczycielem akademickim w ramach konsultacji (np. prezentacji, projektów)	20	20
Godziny kontaktowe z nauczycielem akademickim w ramach zaliczeń i egzaminów	6	6
Przygotowanie do zajęć (studiowanie literatury, odrabianie prac domowych itp.)	35	65
Zbieranie informacji, opracowanie wyników	0	0
Przygotowanie raportu, projektu, referatu, prezentacji, dyskusji	0	0
Przygotowanie do kolokwium, zaliczenia, egzaminu	29	48
Suma godzin	150	175
Liczba punktów ECTS	6	7

## X. Macierz realizacji przedmiotu

Efekt kształcenia	Odniesienie do efektów kierunkowych	Cele przedmiotu	Treści kształcenia	Narzędzia dydaktyczne	Sposoby oceny
E1	WF-ST1-CF-W01-16/17Z	C1	W1 W2 W3 W4 W5 W6 W7	N1 N3 N11 N12	P2
E2	WF-ST1-CF-U01-16/17Z	C2	C1 C2 C3 C4	N4 N5 N9 N11 N12	F1 F8 P1 P2
E3	WF-ST1-CF-K01-16/17Z	C3	C1 C2 C3 C4	N4 N5 N9 N11 N12	F1 F8 P1 P2



## XI. Literatura

### Literatura podstawowa

Lp.	Opis pozycji
1	Kothari J., Barone E., Financial Accounting. An International Approach, FT Prentice Hall, London 2006.

### Literatura uzupełniająca

Lp.	Opis pozycji
1	Sutton T., Corporate Financial Accounting and Reporting, FT Prentice Hall, London 2004.
2	Choi F. D. S., Meek G. K., International Accounting, Pearson Prentice Hall, 2011 New Jersey.
3	Elliott B., Elliott J., Financial Accounting and Reporting, FT Prentice Hall, London 2011.
4	Godfrey J., Hodgson A., Holmes S., Tarca A., Accounting Theory, John Wiley&Sons, Sidney 2006.
5	Schroeder R. G., Clark M. W., Cathey J. M., Financial Accounting Theory and Analysis, John Wiley and Sons, New Jersey 2008.
6	Scott W. R., Financial Accounting Theory, Prentice Hall, Toronto 2003.
7	Wolk H. I., Dodd J. L., Rozycki J. J., Accounting Theory, Conceptual Issues in a Political and Economic Environment, Sage Publications, California 2008.

## XII. Informacja o nauczycielach

### Osoba odpowiedzialna za Kartę Przedmiotu

Kędzior Marcin, dr (Katedra Rachunkowości Finansowej)

### Osoby prowadzące przedmiot

Lp.	Nauczyciel
1	Kędzior Marcin, dr (Katedra Rachunkowości Finansowej)
2	Mazurczak Anna, dr (Katedra Rachunkowości Finansowej)

Status karty: **ZAAKCEPTOWANO** przez: Gniewek Józefa, dr hab. (data akceptacji: 25.05.2016)