Subject card

<table>
<tr><td>Subject name and code</td><td colspan="7">Introduction to Accounting, PG_00156963</td></tr>
<tr><td>Field of study</td><td colspan="7">Finance and Accounting</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2024</td><td colspan="2">Academic year of realisation of subject</td><td colspan="3">2024/2025</td></tr>
<tr><td>Education level</td><td colspan="2">undergraduate studies</td><td colspan="2">Subject group</td><td colspan="3">Obligatory subject group in the field of study
Subject group related to scientific research in the field of study</td></tr>
<tr><td>Mode of study</td><td colspan="2">full-time studies</td><td colspan="2">Mode of delivery</td><td colspan="3">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">1</td><td colspan="2">Language of instruction</td><td colspan="3">English</td></tr>
<tr><td>Semester of study</td><td colspan="2">2</td><td colspan="2">ECTS credits</td><td colspan="3">3.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="3"></td></tr>
<tr><td>Conducting unit</td><td colspan="7">Zakład Rachunkowości Zarządczej -> Katedra Rachunkowości -> Faculty of Management</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="5">dr Jarosław Kujawski</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="5"></td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>15.0</td><td>15.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>30</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td colspan="2">Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">30</td><td colspan="2">10.0</td><td>35.0</td><td>75</td></tr>
<tr><td>Subject objectives</td><td colspan="7">Learning and understanding basic accounting and bookkeeping concepts.Learning and understanding the principles of double-entry bookkeeping and accounting.Learning the principles of financial statement setting.Interpreting the basic categories of the balance sheet, profit and loss account, and cash flow statement.</td></tr>
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Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_U06] The student uses the acquired knowledge to resolve dilemmas arising in professional work. The student is able to solve advanced problems in finance and accounting that arise in business practice: - compare financial instruments, - evaluate the profitability of the enterprise, - evaluate the financial position of the organization against the industry, - propose appropriate solutions to tax problems, - identify and select appropriate risk management methods, - construct an enterprise insurance protection program, - select sources of financing for the organization, - construct an appropriate accounting/control system.	The student uses the knowledge acquired to resolve dilemmas that arise in the professional work of an accountant. He/she is able to solve simple accounting problems that arise in business practice.	[SU3] text preparation/written work
	[FiRL3_W07] The student has advanced knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. Knows and understands the concepts and principles of industrial property protection and copyright law.	The student has knowledge of norms and rules (legal, organizational, moral and ethical) in the field of accounting.	[SW3] text preparation/written work
	[FiRL3_W09] The student knows the principles of formation and economic functioning of commercial and public sector organizations, their forms, phases of development, as well as the financial conditions determining their value and economic success.	The student knows the principles of economic functioning of commercial organizations and the financial conditions determining their value and economic success.	[SW3] text preparation/written work
	[FiRL3_K01] Self-development: - understands the need for development and lifelong learning - is able to supplement and improve the acquired knowledge and skills - knows his strengths and weaknesses, sets ambitious goals to the best of his ability - knows how to accept failure and admit mistakes.	The student understands the need for lifelong development and learning, especially in the accounting profession.	[SK3] text preparation/written work
	[FiRL3_K02] Cooperation: - can harmoniously interact and work in a group, taking on different roles in it - is able to agree with the group on goals and division of tasks - is open-minded and respects the differences of other team members.	The student is able to agree with the group on the goals and allotment of tasks in the accounting profession.	[SK3] text preparation/written work
	[FiRL3_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting, and other social sciences. The student understands and can explain the content of announcements of economic institutions, articles published in the daily press and journals in the field of finance (excluding scientific journals). The student correctly applies concepts of social sciences.	The student understands and is able to correctly interpret phenomena in the field of accounting. Understands and is able to explain the content of announcements of economic institutions, articles published in the daily press and journals in the field of accounting.	[SU3] text preparation/written work

	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[FiRL3_K03] Communication: - is able to present his view, issue in a way that others can understand - boldly (but thoughtfully) expresses his opinion, is not afraid to ask questions - is able to culturally participate in discussions - is able to give constructive criticism.</td><td>The student is able to present his/her view in a way that is understandable to others, expresses his/her opinion boldly, is not afraid to ask questions, is able to participate in discussions in a cultured manner, and is able to express constructive criticism.</td><td>[SK3] text preparation/written work</td></tr><tr><td>[FiRL3_U07] The student analyses the proposed solutions to problems in the disciplines of management and quality sciences and economics and finance, especially in the field of finance and accounting, and is able to present their advantages and disadvantages and propose appropriate solutions in this regard.</td><td>The student analyzes proposed solutions to accounting problems, is able to present their advantages and disadvantages and propose simple solutions in this regard.</td><td>[SU3] text preparation/written work</td></tr></table>
Subject contents	Functions and purposes of book-keeping and accounting. Working of different types of posting accounts: nominal accounts, sub-ledger accounts, contra-asset accounts, control accounts. Asset, liabilities, capital, revenue, and expense accounts. Basic accounting equation. Working of general ledger, auxiliary ledgers, double-entry book-keeping, trial balance. Working of opening and closing balances in accounts. Main captions of balance sheet: non-current assets, current assets, capital, long-term debt, short-term liabilities, as well as tangible and intangible assets, inventories, AR, share capital, retained earnings, AP. Classifying assets and liabilities and explaining problems of proper valuation. Recording and interpreting basic business transactions: sale, purchase, processing, investing, cash. Identifying main captions of P&L: revenues, operational expenses, gross profit (gross margin), financial items, gains and losses, net profit, and retained profit.
Prerequisites and co-requisites	Basic knowledge of economics and management
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>written test</td><td>51.0%</td><td>100.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>1. Marshall, McManus & Viele, "Accounting. What the Numbers Mean", McGraw-Hill, 7th Edition 2. Lecturers' materials 3. Financial reports of selected companies in English</td></tr><tr><td>Supplementary literature</td><td>n/a</td></tr><tr><td>eResources addresses</td><td>Adresy na platformie eNauczanie:</td></tr></table>
Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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