

Subject card

Subject name and code	Financial Accounting, PG_00156988						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2025/2026		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		English		
Semester of study	3		ECTS credits		5.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Corporate Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Bartłomiej Gabriel				
	Teachers		dr Jarosław Kujawski				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	60		10.0		55.0	125
Subject objectives	The aim of the course is to familiarize students with principles of financial accounting mechanics, recording business transactions and basic documentation used.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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.	Possesses advanced knowledge of the standards and rules (legal, organizational, moral, and ethical) in the field of accounting.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[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.	Understands the principles related to the development phases of the accounting system in various types of enterprises.	[SW1] oral statement/conversation/discussion [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 learning and is able to supplement and refine their acquired knowledge and skills in financial accounting.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
	[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.	Is capable of solving advanced problems in finance and accounting that arise in business practice, particularly those related to the proper development of a company's accounting system.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written [SU6] demonstration of practical skills
	[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize conflicts of interest - correctly identifies and resolves dilemmas related to the practice of the profession.	The student is able to identify ethical principles related to maintaining accounting records and understands the impact of accounting manipulation on the decisions of stakeholders in the accounting system.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written [SK5] implementation of a problem task
	[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 is able to interpret economic events and accurately record them in the appropriate accounting accounts.	[SU2] presentation/project/paper/report [SU3] text preparation/written work [SU4] test/exam - oral or written
	[FiRL3_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve advanced problems in finance.	Correctly applies the regulations of the Accounting Act and International Accounting Standards to accurately record economic events.	[SU4] test/exam - oral or written [SU5] implementation of a problem task [SU6] demonstration of practical skills

Subject contents	1.General ledger and accounts. Modifications for various entities.		
	2. Recording various forms of compensation as a cost		
	3. Accounting for fixed assets and depreciation		
	4. Recording purchases of raw materials and goods,		
	5. Accounting of the production process,		
	6. Sales and revenue accounting,		
	7. Accruals in financial accounting		
	8. From recording transactions to financial statements - trial balance and adjustments.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test pisemny	51.0%	100.0%
Recommended reading	Basic literature	Robinson T.R., Henry E., Pirie W.L, Broihahn M.A., Cope A.T.: International Financial Statement Analysis, 3rd Edition, Wiley 2015.	
		Weygandt J. J., Kimmel P. D., Kieso D. E., Accounting Principles, 12th Edition,Wiley,2015	
	Supplementary literature	Frank Wood Sheila Robinson, Frank Wood's Book-keeping and Accounts, 9th Edition, 9/E, Pearson, 2018.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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