Subject card

Subject name and code	Financial Accounting II, PG_00157234						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024			Academic year of realisation of subject		2024/2025	
Education level	postgraduate 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	part-time studies			Mode of delivery		at the university	
Year of study	1			Language of instruction		Polish	
Semester of study	1			ECTS credits		5.0	
Learning profile	academic			Assessment form			
Conducting unit	Zakład Rachunkowości Finansowej -> Katedra Rachunkowości -> Faculty of Management -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor			dr Monika Mazurowska			
	Teachers			dr Monika Mazurowska			
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	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	10		30.0	85.0		125
Subject objectives	Learning and understanding: • recognition, valuation and presentation of exchange differences, • keeping and settling stocktaking, • recognition, valuation and presentation of leases, • creation, updating and application of accounting principles.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_K05] Responsibility: - meets deadlines, - is able to set priorities appropriately in order to complete the task set before him, - is able to foresee the social consequences of his actions, - consistently strives to achieve the set goal, - is able to work systematically and independently,- respects the rules and norms of social coexistence.	The student meets the deadlines set by the subject tutor, - is able to appropriately determine priorities in order to obtain knowledge in the scope of principles of creating and applying accounting policy, procedures for conducting and settling stocktaking, classification, settling and presenting leases, recognizing and presenting exchange rate differences, - is able to predict the social effects of his/her activities, - consistently pursues the goal, - is able to work systematically and independently, - complies with the rules and norms of social life.	[SK8] observation of student's independent or team work
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	The student understands the need for continuous development and learning of financial accounting, - inspires others to learn, - is able to supplement and improve acquired knowledge and skills in the field of principles of creating and applying accounting policy, procedures for conducting and settling stocktaking, classification, settlement and presentation of leasing, recognition and presentation of exchange rate differences, extended by an interdisciplinary dimension, - knows his/her strengths and weaknesses, sets ambitious goals according to his/her capabilities, - is able to accept failure, admit a mistake.	[SK1] oral statement/conversation/ discussion [SK8] observation of student's independent or team work
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	The student correctly and efficiently uses normative systems and selected norms and rules (legal, professional, moral) in order to solve problems in the scope of the principles of creating and applying accounting policy, procedures for conducting and settling stocktaking, classification, settling and presenting leases, and recognizing and presenting exchange rate differences.	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[FiRMU2_W05] The student has an extended knowledge of advanced methods and tools, including data acquisition and analysis techniques, specific to the social sciences to describe economic structures and institutions and the processes within and between them.	The student has knowledge of advanced methods and tools, including data acquisition and analysis techniques, allowing the description of economic structures and institutions and the processes occurring within them and between them in the scope of the principles of creating and applying accounting policies, procedures for conducting and settling stocktaking, classification, settlement and presentation of leases, recognition and presentation of exchange rate differences.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion

	Course outcome	**Subject outcome**	**Method of verification**
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences.The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	The student understands and is able to correctly interpret phenomena in the field of financial accounting, including: principles of creating and applying accounting policy, procedures for conducting and settling stocktaking, classification, settlement and presentation of lease agreements, recognition and presentation of exchange rate differences. Understands and is able to thoroughly explain the content of announcements of economic institutions, articles published in the press and magazines on the principles of creating and applying accounting policy, procedures for conducting and settling stocktaking, classification, settlement and presentation of lease agreements, recognition and presentation of exchange rate differences. Correctly applies concepts from the scope of principles of creating and applying accounting policy, procedures for conducting and settling stocktaking, classification, settlement and presentation of lease agreements, recognition and presentation of exchange rate differences.	[SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student 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 scope of principles of creating and applying accounting policy, procedures for conducting and settling stocktaking, classification, settling and presenting leases, recognition and presentation of exchange rate differences.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion

Subject contents	Principles for creating and applying accounting policies,Procedures for conducting and settling stocktaking.Classification, settlement and presentation of leases.Recognition and presentation of exchange rate differences.
Prerequisites and co-requisites	Completion of a basic course in accounting, financial accounting and elements of business law.The student should have: • knowledge of financial accounting in the area of preparing financial statements, • knowledge of accounting in the area of asset and liability valuation, • knowledge of business law in the area of the functioning of commercial law companies.

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written exam. Details provided by the lecturer at the beginning of the semester.	51.0%	100.0%

<table>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>1. T. Fołta, J. Godlewska "Zaawansowana rachunkowość finansowa z uwzględnieniem sprawozdawczości finansowej i prawa podatkowego", SKwP, Warszawa 2020.
2. J. Pfaff, Z. Messner (red.) "Rachunkowość finansowa z uwzględnieniem MSSF", PWN, Warszawa 2017.
3. J. Grzywacz "Leasing", Warszawa : Oficyna Wydawnicza SGH, 2020.
4. Materiały autorskie prowadzącego.</td></tr>
<tr><td>Supplementary literature</td><td>1. Ustawa z dnia 29 września 1994 r. o rachunkowości.
2. Ustawa z dnia 15 września 2000 r. Kodeks Spółek Handlowych.
3. Międzynarodowe Standardy Rachunkowości/Międzynarodowe Standardy Sprawozdawczości Finansowej.</td></tr>
<tr><td>eResources addresses</td><td>Adresy na platformie eNauczanie:</td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="2"></td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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