



## Subject card

Subject name and code	Financial Accounting, PG_00037170						
Field of study	Economic Analytics						
Date of commencement of studies	October 2021	Academic year of realisation of subject			2021/2022		
Education level	first-cycle 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	2	ECTS credits			4.0		
Learning profile	general academic profile	Assessment form			exam		
Conducting unit	Department of Economic Analysis and Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Wojciech Wyrzykowski				
	Teachers		dr hab. Wojciech Wyrzykowski				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	8.0	16.0	0.0	0.0	0.0	24
	E-learning hours included: 0.0 Adresy na platformie eNauczenie:						
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	24		7.0		69.0	100
Subject objectives	Students gain knowledge on the different categories of financial statements. They acquire knowledge on the nature of assets, equity and liabilities of a company. They study and discuss basic business transactions. Acquisition of skills to understand financial statements.						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[K6_U09] Has the ability to understand and analyse economic and financial phenomena on a macro and microeconomic scale.	Student uses financial data in decision-making short-term and strategic			[SU2] Assessment of ability to analyse information		
	[K6_U02] Can use basic theoretical knowledge of economics and finance and obtain data to analyse processes and economic phenomena.	Students use the acquired knowledge about assets, equity, liabilities, revenue and costs in preparing financial statements for financial and economic projects			[SU4] Assessment of ability to use methods and tools		
	[K6_W04] Has the knowledge in the field of economic and financial phenomena on a local, regional and global scale.	Students gain knowledge on the different categories of financial statements. They acquire knowledge on the nature of assets, equity and liabilities of a company. He knows the ways of analyzing the correctness of entries in the accounts and the preparation of financial statements			[SW1] Assessment of factual knowledge		
[K6_K01] Understands the need for continuous learning, improving professional, personal and social competences.	Student recognizes the need to update their knowledge in the field of finance, accounting and tax law.			[SK5] Assessment of ability to solve problems that arise in practice			

Subject contents	<p>LECTURE</p> <p>Object, tasks, functions and bases legal of accounting; The essence of active assets and liabilities; Nominal account and accounting principle. The superior principles of accounting; The principle of the balance evaluation; The essence of costs and the income in financial accounting; Functioning outcome accounts; Principles of drafting the profit and loss account; The evidence of accounting for the financial result; information function of the financial statement; Consolidated financial statement; Financial accounting and taxes accounting.</p> <p>TUTORIALS</p> <p>Identify of components of assets and capitals; Booking economic operations; Prepar of balance; The record of the amortization; Booking on outcome accounts; Prepar of profits and losses The difference in accounting for a merchandising, servicing and manufacturing companies. Costs in the comparator and function.</p>											
Prerequisites and co-requisites	No requirements											
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="456 631 794 663">Subject passing criteria</th> <th data-bbox="801 631 1139 663">Passing threshold</th> <th data-bbox="1145 631 1482 663">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 667 794 698">Written exam</td> <td data-bbox="801 667 1139 698">60.0%</td> <td data-bbox="1145 667 1482 698">50.0%</td> </tr> <tr> <td data-bbox="456 703 794 734">Midterm colloquium</td> <td data-bbox="801 703 1139 734">60.0%</td> <td data-bbox="1145 703 1482 734">50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Written exam	60.0%	50.0%	Midterm colloquium	60.0%	50.0%
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Written exam	60.0%	50.0%										
Midterm colloquium	60.0%	50.0%										
Recommended reading	<p>Basic literature</p> <p>Supplementary literature</p> <p>eResources addresses</p>	<p>Gierusz Barbara: Podręcznik samodzielnej nauki księgowania, Oddk, Gdańsk, 2016;</p> <p>Małkowska Danuta: Rachunkowość od podstaw, Oddk, Gdańsk, 2016.</p> <p>Aleszczyk Józef: Rachunkowość finansowa od podstaw, ZYSK i S-KA, Poznań, 2016</p>										

<p>Example issues/ example questions/ tasks being completed</p>	<p><b>Task 1. Recording transactions to T-accounts (RT). Max 23 points.</b></p> <p>A company called "REX" has following assets and liabilities as at Jan 1, 200X:</p> <ul style="list-style-type: none"> <li>- fixed assets 50,000</li> <li>- materials inventory 20,000</li> <li>- cash (in bank and petty together) 30,000</li> <li>- common stock (600 shares at 100 per share) 60,000</li> <li>- long-term bank loan (from <i>RBS</i>) 10,000</li> <li>- short-term liabilities (<i>Lyreco</i> 10,000; <i>Axel Computers</i> 20,000) 30,000</li> </ul> <p>The following transactions took place in January:</p> <ol style="list-style-type: none"> <li>1. Cash purchase of a new server from <i>Axel Computers</i>. 4,000</li> <li>2. Repayment of a capital portion of the long-term bank loan (<i>RBS</i>). 2,000</li> <li>3. Credit purchase of tradeable goods from <i>Lyreco</i>. 8,000</li> <li>4. Bank transfer of a part of liabilities to <i>Axel Computers</i>. 10,000</li> <li>5. Buyback of ten common shares from a shareholder. ?</li> </ol> <p><b>Required (only T-accounts):</b></p> <p>(A) Open necessary accounts with opening balances. (B) Record the above 5 transactions into General Ledger and necessary Sub-ledger T-accounts. (C) Reconcile closing balances of subledger accounts with the nominal account. (D) Close all T-accounts with closing balances. (E) Compute and write down the accounting equation at the end of the period.</p>
<p>Work placement</p>	<p>Not applicable</p>

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