



## Subject card

Subject name and code	FINANCIAL ACCOUNTING, PG_00061182						
Field of study	Management						
Date of commencement of studies	October 2023		Academic year of realisation of subject		2024/2025		
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	Full-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		English		
Semester of study	4		ECTS credits		3.0		
Learning profile	general academic profile		Assessment form		exam		
Conducting unit	Department of Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Jarosław Ziętański				
	Teachers		dr Jarosław Ziętański				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	0.0	0.0	0.0	45
	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	45		8.0		22.0	75
Subject objectives	Classifies correctly financial categories reflecting economic phenomena and processes in monetary form, using them to present the property and financial situation and the financial result of the enterprise						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_W01] identifies management problems and selects methods of solving them using the accumulated knowledge, taking into account the mutual relations between the analyzed phenomena		interprets the financial measures of economic processes and correctly assigns them to the appropriate categories, taking into account interrelations		[SW1] Assessment of factual knowledge		
	[K6_U01] explains how to analyze and evaluate management processes in the context of their improvement potential		analyzes the financial situation of the company on the basis of accounting data and financial statements		[SU2] Assessment of ability to analyse information		
Subject contents	Introduction to accounting Recording financial transactions Financial statements from the accounting equation Asset, Liability, Equity Debit and credit Constructing financial statements Trial balance Balance sheet Income statement Amortization Depreciation LIFO, FIFO, Simple average, weighted average Accounting of leases VAT						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Test		60.0%		50.0%		
	Presentation		0.0%		0.0%		
	Written exam		60.0%		50.0%		

Recommended reading	Basic literature	Weygandt, Kimmel, Kieso, Financial and Managerial Accounting (2012)
	Supplementary literature	Wayne, Accounting for Non - Accountants, 3rd Edition (2013) Warren, Reeve, Duchac, Financial & Managerial Accounting 14 e (2016)
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed	Prepare an Income Statement Prepare the Trial Balance Prepare a Balance Sheet Report performance and position for the year, valuing unsold inventory using :FIFO, LIFO Simple average cost Weighted average cost Show the depreciation expenses and how the machinery will be reported on the balance sheet Calculate gross profit and net profit for the year ended	
Work placement	Not applicable	

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