


KAPITAŁ LUDZKI
 NARODOWA STRATEGIA SPÓJNOŚCI

 Projekt współfinansowany przez
 Unię Europejską w ramach
 Europejskiego Funduszu
 Społecznego

UNIA EUROPEJSKA
 EUROPEJSKI
 FUNDUSZ SPOŁECZNY


Nazwa przedmiotu			Kod ECTS
Introduction to Accounting			4.3.1953
Nazwa jednostki prowadzącej przedmiot			
Katedra Finansów Przedsiębiorstw			
Studia			
wydział	kierunek	poziom	pierwszego stopnia
Wydział Zarządzania	Finanse i rachunkowość	forma	stacjonarne
		moduł	Financial Analyst
		specjalnościowy	
		specjalizacja	wszystkie
Nazwisko osoby prowadzącej (osób prowadzących)			
dr Krzysztof Krzywdziński			
Formy zajęć, sposób ich realizacji i przypisana im liczba godzin			Liczba punktów ECTS
Formy zajęć			3 0,5 ECTS (15 h) participation in lectures, 0,5 ECT (15 h) participation in tutorials, 1 ECTS (30h) learning for the colloquium and exam, 1 ECTS (30h) preparation for tutorials
Wykład, Ćw. audytoryjne			
Sposób realizacji zajęć			
zajęcia w sali dydaktycznej			
Liczba godzin			
Ćw. audytoryjne: 15 godz., Wykład: 15 godz.			
Termin realizacji przedmiotu			
2023/2024 letni			
Status przedmiotu		Język wykładowy	
obowiązkowy		angielski	
Metody dydaktyczne		Forma i sposób zaliczenia oraz podstawowe kryteria oceny lub wymagania egzaminacyjne	
<ul style="list-style-type: none">- Dyskusja- Metoda projektów (projekt badawczy, wdrożeniowy, praktyczny)- Praca w grupach- Rozwiązywanie zadań- Wykład konwersatoryjny- Wykład problemowy- Wykład z prezentacją multimedialną		Sposób zaliczenia	
		<ul style="list-style-type: none">- Zaliczenie na ocenę- Zaliczenie (zal)	
		Formy zaliczenia	
		<ul style="list-style-type: none">- wykonanie pracy zaliczeniowej - projekt lub prezentacja- ustalenie oceny zaliczeniowej na podstawie ocen częściowych otrzymywanych w trakcie trwania semestru- kolokwium	
		Podstawowe kryteria oceny	
		Tutorials: final grade is based on test (50%) and group project (50%). Lectures: final grade is based on written exam result The final grades are based on the score according the University terms of study: 50% or less – 2,0 (fail) >50% – 3,0 (pass) >60% – 3,5 (pass +) >70% – 4,0 (good) >80% – 4,5 (good+) >90% – 5,0 (very good)	
Sposób weryfikacji założonych efektów uczenia się			

Learning outcomes / Efekty	Test/Kolokwium	Project/Projekt	
W06	X	X	
W08	x	x	
W09	x	x	
U01	X	X	
U02	x	x	
U03	x	x	
U04	x	x	
K05	x	x	
K06	x	x	

Określenie przedmiotów wprowadzających wraz z wymogami wstępnymi**A. Wymagania formalne**

There are no pre-requisites for this course

B. Wymagania wstępne

There are no pre-requisites for this course.

Cele kształcenia

The aim of the course is the acquisition of necessary knowledge and skills allowing the student to acquire knowledge about the system of recording, summarizing, and analyzing an economic entity's financial transactions.

Treści programowe

1. Purpose of accounting
2. Difference between accounting for tax, financial and managerial purposes,
3. Concept of "true and fair view",
4. Accounting standards: Local GAAP, IAS/IFRS, standard setting bodies, process of standard adoption
5. Fundamental accounting principles
6. Book-keeping vs. accounting,
7. Various types of posting accounts: nominal accounts, subledger accounts, contra-asset accounts, control accounts,
8. Asset, liabilities, capital, revenue, and expense accounts,
9. Basic accounting equation,
10. Working of general ledger, auxiliary ledgers, double-entry book-keeping, trial balance,
11. Basic business transactions: sale, purchase, processing, investing, cash,
12. Difference in accounting for a merchandising, manufacturing and servicing companies,
13. Income taxes. Differences between Accounting Profit and Taxable Income. Determining the tax base.

Wykaz literatury

1. Marriott, Edwards & Mellett, "Introduction to Accounting", SAGE, 3rd Edition
2. Marshall, McManus & Viele, "Accounting. What the Numbers Mean", McGraw-Hill, 7th Edition
3. Robins & Wood, "Book-keeping and Accounting", Prentice Hall, 5th Edition
4. Eisen, "Accounting", Barron's, 5th Edition
5. Robinson T.R., Henry E., Pirie W.L., Broihahn M.A., Cope A.T.: "International Financial Statement Analysis", 3rd Edition, Wiley 2015.

Kierunkowe efekty uczenia się

Student knows: W06 methods and tools, including data acquisition and analysis techniques, appropriate for economic sciences, allowing to describe economic structures and institutions as well as processes within and between them W08 the principles of evaluation of projects in the field of finance (profitability of investment projects,

Wiedza

Student knows: information sources that analysts use in financial statement analysis, also besides annual financial statements and supplementary information; financial statement analysis framework financial information and ratios based on the income statement financial information and ratios based on the balance sheet financial information and ratios based on the cash flow statements

Umiejętności

<p>assessment of the organization's financial situation, risk assessment, bankruptcy risk) W09 the principles of creation and economic functioning of commercial organizations and the public sector, forms, development stages, as well as financial determinants of their value and economic success</p> <p>Student can: U01 understand and interpret basic economic phenomena in the field of finance and accounting correctly. Understand and explain the content of communications of economic institutions, articles published in the daily press and magazines in the field of finance (excluding scientific journals). Correctly apply concepts from the field of economic sciences.</p>	<p>Student can: identify and describe information sources that analysts use in financial statement analysis, including annual financial statements and supplementary information and other sources; describe the steps in the financial statement analysis framework evaluate a company's financial performance using common- size income statements and financial ratios based on the income statement describe uses and limitations of the balance sheet in financial analysis analyze and interpret both reported and common- size cash flow statements describe tools and techniques used in financial analysis, including their uses and limitations; classify, calculate, and interpret activity, liquidity, solvency, profitability, and valuation ratios; U02 acquire data for analyzing specific processes and economic phenomena. Can use information technology U03 analyze the causes and effects of specific processes and phenomena in the field of finance properly, using basic theories and appropriate methods of economic sciences, identify the stakeholders of financial processes and phenomena Student demonstrates the following social competences: K04 Integrity applies the principles of business ethics, respects the law, can see a conflict of interest and identifies and resolves dilemmas referring to carried out profession K05 Responsibility keeps deadlines, sets priorities accordingly, pursues the goal consistently, works systematically and independently, adheres to the rules and norms of social life</p> <p>Kompetencje społeczne (postawy)</p> <p>Social competencies continuously builds on the acquired knowledge and skills in the field of financial statement analysis follows changes in regulations regarding financial statement and influencing its analysis, understands the need of life-long learning prepares and presents the project respecting others in the project group</p> <p>K06 Creativity creative thoughts, can think and act in an entrepreneurial way, can adapt to the requirements of the environment flexibly</p>
<p>Kontakt</p> <p>krzysztof.krzywdzinski@ug.edu.pl</p>	