



### MODULE DESCRIPTION

Module code	full-time studies:	<b>Z-ZIP1-E-311</b>
	part-time studies:	<b>Z-ZIPN1-E-311</b>
Module name	<b>Accounting</b>	
Module name in Polish	<b>Rachunkowość</b>	
Valid from academic year	<b>2019/2020</b>	

### MODULE PLACEMENT IN THE SYLLABUS

Field of study	<b>MANAGEMENT AND PRODUCTION ENGINEERING</b>
Level of education	<b>1st degree</b>
Studies profile	<b>General</b>
Form and method of conducting classes	<b>Full-time and Part-time</b>
Specialisation	<b>All</b>
Unit conducting the module	<b>Department of Economics and Finance</b>
Module co-ordinator	<b>Edyta Piątek, PhD</b>
Approved by:	<b>Dariusz Bojczuk, PhD, DSc</b>

### MODULE OVERVIEW

Type of subject / group of subjects	<b>Major</b>
Module status	<b>Compulsory</b>
Language of conducting classes	<b>English</b>
Module placement in the syllabus - semester	<b>Semester III</b>
Initial requirements	<b>Microeconomics</b>
Examination (YES/NO)	<b>YES</b>
Number of ECTS credit points	<b>5</b>

Method of conducting classes		Lecture	Classes	Laboratory	Project	Other
Per semester	full-time studies:	<b>30</b>	<b>30</b>			
	part-time studies:	<b>18</b>	<b>18</b>			

## TEACHING RESULTS AND THE METHODS OF ASSESSING TEACHING RESULTS

Category	Symbol	Learning outcomes	Assignations to the directional learning outcomes
Knowledge	W01	Has knowledge of the economic and financial information system in the enterprise, accounting principles in the enterprise and financial statements containing this information.	ZIP 1_W12
	W02	He knows the conditions and principles of accounting by business entities, resulting from the applicable legal regulations.	ZIP1_W03
Skills	U01	He can correctly identify and interpret economic operations taking place in the enterprise and identify their economic and financial effects, analyze and interpret data recorded in accounting accounts and perform actions on accounts that enable the preparation of financial statements.	ZIP1_U10
Social competences	K01	He understands the need to constantly supplement his knowledge of accounting in order to improve his professional qualifications in connection with the changing market conditions and formal requirements on a national and international scale.	ZIP1_K01
	K02	Identifies and resolves problems of business practice, reflected in accounting records, and assesses the rationality of business entities' decisions in the light of information from the accounting information system.	ZIP1_K02
	K03	He is ready to cooperate and work in a group, communicate effectively and act ethically in order to create a credible system of economic and financial information in a business entity.	ZIP1_K04

## TEACHING CONTENTS

Method of conducting classes	Teaching contents
Lecture	<p>The concept of accounting. Development of accounting. Subject accounting. Entities accounting. Components of accounting. Accounting as a subsystem of accounting. The functions and tasks of accounting.</p> <p>Characteristics of the balance method. The basic accounting rules and their significance for the generation of proper information system of economic and financial enterprise: substance over form, the accrual principle, the principle of materiality, the principle of continuity, the principle of matching costs and revenues, the principle of going concern, the precautionary principle, the principle of the prohibition of compensation.</p> <p>Object and accounting structure in the light of the applicable legal regulations in Poland. Basic legal acts regulating the accounting rules in Poland. Characteristics of the Act of 29 September 1994 on accounting. Subject (range) of accounting under the Act. Entities required to keep accounting. International accounting standards and their relevance to the legal regulations in Poland</p> <p>Characteristics of the assets and equity of the business. Interpretation and classification of the assets of the business. Interpretation and classification of sources of (shareholders) of the business. Balancing assets and equity. The basic accounting equation. Balance sheet - its structure in the light of the Accounting Act.</p> <p>Characteristics of the assets and equity of the business. Interpretation and classification of the assets of the business. Interpretation and classification of sources of (shareholders) of the business. Balancing assets and equity. The basic accounting</p>

	<p>equation. Balance sheet - its structure in the light of the Accounting Act.</p> <p>Economic transactions in the accounting interpretation of economic operations. Classification of business operations. Economic operations and the resulting balance.</p> <p>The essence of the business operations of structural, global equity, global unfunded, global output.</p> <p>The basic principles of operation of accounts. The essence of the account account-ant. Classification of accounts. The principle of double entry as the basis for registration of economic operations on accounts. General principles of the accounts and records of business transactions, including setting up an account, open an account, writing a business transaction account, mail accounts, the final balance, account closure.</p> <p>The functioning of the balance sheet accounts. The essence of balance sheet accounts and their tasks. Assets accounts. The characteristics of the functioning of the accounts of assets. Accounts liabilities. Characteristics of operation of accounts liabilities. Being active-passive accounts. A trial balance.</p> <p>The functioning of the resulting accounts. The nature and types of accounts output. Cost accounts - the types and functioning. Accounts extraordinary losses. Revenue account - types and principles of operation. Accounts windfall profits.</p> <p>Principles of construction profit and loss account. Principles of accounting and cost accounting entities. Classification of the cost of their own businesses. The dependence of the method of recording the cost of their own system of classification of costs. Records of expenses by nature. Records of expense. Records of settlement costs. Active and accrued expenses - accounting principles.</p> <p>Principles of revenue records. The concept and classification of revenues of operators. Principles of recording sales. Records of the sale of Goods and materials. Records sales services. Taxation of sales of goods and services to VAT and the principles of his records. Deferred income and their record.</p> <p>The rules for determining the financial result entities. The financial result and its elements. Variants of registration establishing the financial result. Comparative variant determining the financial result. Calculation variant determining the financial result. Obligatory charges the financial result and their record. Distribution of financial result and the way it reflected in the accounting records.</p>
Classes	<p>Interpretation of the scope, subjective and overarching principles of accounting. Substance over form, the accrual principle, the principle of materiality, the principle of continuity, the principle of matching costs and revenues, the principle of going concern, the precautionary principle, the principle of the prohibition of netting.</p> <p>Assets in the light of the Accounting Act. Identification of the basic classes of assets and sources of funding. The construction of the balance sheet and the general principles of its preparation.</p> <p>Analysis of business operations - examples of operations and their interpretation.</p> <p>The impact of operations on the balance equation. Identification of business operations. Classification by type of business operations, the effects, the nature of the changes and their durability. Actions result recognized directly in equity.</p> <p>Documentation of business transactions. Features of accounting documents. Classification of accounting documents. Examples of accounting documents. Control substantive, formal and accounting evidence. Decreeing.</p> <p>The Company's Plan of Accounts. The essence of the Company's Chart of Accounts. A standard Chart of Accounts and its importance in accounting. The design of the Company's Chart of Accounts.</p> <p>Principles of balance sheet accounts. Initial Balance, speed and the final balance in balance sheet accounts. For examples of the use of balance sheet accounts for registration of economic operations.</p>

## METHODS OF ASSESSING TEACHING RESULTS

Symbol	Methods of checking the learning outcomes (select X)					
	Oral exam	Written exam	Test	Project	Statement	Other
W01		X				
W02		X				
U01			X			
K01						X
K02						X
K03						X

## FORM AND CONDITIONS OF PASSING

Form of classes	Form of credit	Passing conditions
Lecture	Exam	Obtaining the minimum number of points for the written exam, specified for a given set of questions and tasks, entitling to a satisfactory grade.
Classes	Credit with grade	Participation in classes in accordance with the requirements specified in the Study Regulations and obtaining the minimum required number of points from tests conducted during classes and the final test.

## STUDENT WORKLOAD

Balance of ECTS points												
No.	Type of student's activity	Student's workload										Unit
		full-time					part-time					
1.	Participation in the activities	Lc	C	Lb	P	O	Lc	C	Lb	P	O	h
		30	30				18	18				
2.	Other (consultation, exam)	4	2				4	2				h
3.	Number of hours of a student's as- sisted work	66					42					h
4.	Number of ECTS credit points which are allocated for assisted work	2,6					1,7					ECTS
5.	Number of hours of a student's un- assisted work	59					83					h
6.	Number of ECTS credit points which a student receives for unassisted work	2,4					3,3					ECTS
7.	Work input connected with practical classes	63					63					h
8.	Number of ECTS credit points which a student receives for practical classes	2,5					2,5					ECTS
9.	Total number of hours of a stu- dent's work	125					125					h
10.	Punkty ECTS za modul <i>1 ECTS=25 hours</i>	5										ECTS

## LITERATURE

1. Artienwicz N. (2015), *Angielsko-polski tematyczny leksykon rachunkowości, rewizji finansowej i podatków*, ODDK Sp. z o.o., Gdańsk.
2. Ferris A.M., *An accounting handbook*, Wydawnictwo: Szkoła Główna Handlowa, Warszawa.
3. Needles B.E., Powers. M. (2012), *A Guide to International Financial Reporting Standards*, Cengage Learning.