

## MODULE DESCRIPTION

Module code	full-time studies:	<b>Z-ZIP1-E-404</b>
	part-time studies:	<b>Z-ZIPN1-E-404</b>
Module name	<b>Computer Accounting</b>	
Module name in Polish	<b>Rachunkowość komputerowa</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>Bartłomiej Szymczyk, 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 IV</b>
Initial requirements	<b>Accounting</b>
Examination (YES/NO)	<b>NO</b>
Number of ECTS credit points	<b>2</b>

Method of conducting classes		Lecture	Classes	Laboratory	Project	Other
Per semester	full-time studies:			<b>24</b>		
	part-time studies:			<b>14</b>		

## TEACHING RESULTS AND THE METHODS OF ASSESSING TEACHING RESULTS

Category	Symbol	Learning outcomes	Assignations to the directional learning out-comes
\Knowledge	W01	A student has knowledge as regards the notions of computer accounting and understands its connection with the accounting principles and methods described in balance sheet law and the accounting theory.	ZIP1_W04 ZIP1_W10 ZIP1_W12
	W02	A student knows and understands the principles of conducting accounting using a computer program to an advanced level.	ZIP1_W12
	W03	A student knows and understands the principles of operation of an account and trial balances to an advanced level; he has knowledge as regards formal requirements which accounting documents have to meet, and financial statements in the form of a balance as well as profit and loss account in the accounting program.	ZIP1_W10 ZIP1_W12
	W04	A student is able to transfer the essence of accounting into computer ledgers: charts of accounts, fixed asset accounts, Inventory Transaction Subsystem, employee records, and VAT register.	ZIP1_W04 ZIP1_W10
	W05	A student knows (at an advanced level) the principles of establishing and conducting business activity in integrated computer system for registering economic operations taking place in various areas and departments of an enterprise.	ZIP1_W12
Skills	U01	A student can create a database using accounting documentation (about economic operations). A student can also integrate accounting documents from various fields of enterprise activity in computer ledgers.	ZIP1_U07 ZIP1_U10
	U02	A student can utilise a program to generate obligatory tax returns – Personal Income Tax, Corporate Income Tax, Value Added Tax, and Social Insurance Institution.	ZIP1_U10
	U03	A student utilises the acquired knowledge of the CDN program to operate in other accounting computer programs as well as to solve dilemmas appearing during the service of other programs.	ZIP1_U06 ZIP1_U10
	U04	A student is able to acquire knowledge individually and develop his/her professional skills as regards accounting computer programs in connection with the development of modern technologies.	ZIP1_U01
Social competences	K01	A student understands the necessity of continuous improvement of his/her knowledge as regards computer accounting – following the changes in the balance accounting law determining appropriate operation of accounting computer programs.	ZIP1_K01
	K02	A student is ready to act and think in the program through the stages of implementing commercial, production, and service activities.	ZIP1_K02 ZIP1_K05
	K03	A student is aware of the liability for the level and quality of completing data in computer accounting programs for fulfilling reporting duties as regards Inland Revenue, and the Social Insurance Institution.	ZIP1_K04

**TEACHING CONTENTS**

Method of conducting classes	Teaching contents
Laboratory	Configuration. Cash register / Bank module. Invoices and Trade module Trading Book module Tax Book Fixed Assets HR / Payroll

**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			
W03			X			
W04			X			
W05			X			
U01			X			
U02			X			
U03			X			
U04			X			
K01						X
K02			X			
K03						X

**FORM AND CONDITIONS OF PASSING**

Form of classes	Form of credit	Passing conditions
Laboratory	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 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
				24					14			
2.	Other (consultation, exam)			2					2			h
3.	Number of hours of a student's as-sisted work	26					16					h
4.	Number of ECTS credit points which are allocated for assisted work	1,0					0,6					ECTS
5.	Number of hours of a student's un-assisted work	24					34					h
6.	Number of ECTS credit points which a student receives for unassisted work	1,0					1,4					ECTS
7.	Work input connected with practical classes	50					50					h
8.	Number of ECTS credit points which a student receives for practical classes	2,0					2,0					ECTS
9.	Total number of hours of a stu-dent's work	50					50					h
10.	Punkty ECTS za modul 1 ECTS=25 hours	2										ECTS

## LITERATURE

1. Bragg S.M. (2016), *Cost accounting fundamentals: essential concepts and examples*, Centennial: Accounting Tools, 5th ed.
2. Danos P., Imhoff E. Jr (1994), *Introduction to Financial Accounting*, 2nd Edition, Burr Ridge, Irwin.
3. Hermanson R.H., Edwards J.D., Maher M.W. (1992), Study guide for use with: Accounting principles, Vol. 2, chapters 14-28, Homewood, Boston: Irwin.
4. Larson K.D., Miller P.B.W. (1992), *Financial accounting*, Homewood, Boston: Irwin.