

MODULE DESCRIPTION

Module code	Z-ZIP-1011
Module name	Rachunkowość
Module name in English	Accounting
Valid from academic year	2016/2017

A. MODULE PLACEMENT IN THE SYLLABUS

Field of study	Management and Production Engineering
Level of education	1st degree <i>(1st degree / 2nd degree)</i>
Studies profile	General <i>(general / practical)</i>
Form and method of conducting classes	Full-time <i>(full-time / part-time)</i>
Specialisation	All
Unit conducting the module	The Department of Economics and Finances
Module co-ordinator	Edyta Piątek, PhD
Approved by:	

B. MODULE OVERVIEW

Type of subject/group of subjects	Major <i>(basic / major / specialist subject / conjoint / other HES)</i>
Module status	Compulsory <i>(compulsory / non-compulsory)</i>
Language of conducting classes	English
Module placement in the syllabus - semester	3rd semester
Subject realisation in the academic year	Winter semester <i>(winter / summer)</i>
Initial requirements	No requirements <i>(module codes / module names)</i>
Examination	Yes <i>(yes / no)</i>
Number of ECTS credit points	4

Method of conducting classes	Lecture	Classes	Laboratory	Project	Other
Per semester	30	15			

C. TEACHING RESULTS AND THE METHODS OF ASSESSING TEACHING RESULTS

Module target	The course covers the basic theoretical and practical aspects of running the business entities, financial accounting, which is the basis of financial information systems and economics. Theoretical basis of accounting has been directed to the presentation of the essence, functions and tasks of accounting, the balance method and the overarching principles of accounting. However, in order to present the basics of bookkeeping in the company in this course they are presented both the legal basis resulting from Polish accounting law, as well as the principles of recording economic operations and rules for drawing up the basic financial statements of the company, such as balance sheet and income statement.
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Effect symbol	Teaching results	Teaching methods <i>(l/c/lab/p/other)</i>	Reference to subject effects	Reference to effects of a field of study
W_01	A student has basic knowledge about the relationship between national and international structures and institutions determining the accounting system.	l/c	K_W01	T1A_W01 T1A_W07
W_02	A student has knowledge about the norms and rules of law and the tax balance sheet defining the object and subject of accounting.	l/c	K_W12	S1A_W11
W_03	A student has knowledge of business processes for their causes, course and consequences of the economic situation of the operators and knows the tools and methods, techniques collecting data about these processes and their processing in the accounting system.	l/c	K_W10	S1A_W05 S1A_W06
W_04	A student he knows the structure of the balance sheet and profit and loss account, the definition of assets and liabilities, income and expenses.	l/c	K_W12	S1A_W11
U_01	A student is able to correctly interpret economic operations and forecast their impact on the economic situation of the operator, to acquire information on business operations for the management of a business entity.	l/c	K_U10	T1A_U12 S1A_U05
U_02	A student uses acquired to see the balance sheet and profit and loss statement and other reports on the economic and financial, to resolve dilemmas concerning the impact of the event on the balance sheet and profit.	c	K_U10	S1A_U05 T1A_U12
U_03	A student is able to assess the usefulness of knowledge in the field of accounting for the settlement of problems in the economic activity.	l/c	K_U01	S1A_U01
K_01	A student understands the need for continuous replenishment of knowledge in the area of accounting in relation to the variability of accounting law and tax.	l/c	K_K01	S1A_K01
K_02	Able to think and act in an entrepreneurial way of determining the impact of their decisions on the economic situation of the financial assets and conducted business.	l/c	K_K05	T1A_K06
K_03	A student can complement and improve their knowledge of the basics of accounting (accounts, building a balance sheet and profit and loss account) with appropriate solutions for specific business transactions.	l/c	K_K01	S1A_K01

Teaching contents:

1. Teaching contents as regards lectures

Lecture number	Teaching contents	Reference to teaching results for a module
1	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.	W_01
2	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.	W_01
3	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	W_02
4	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.	W_02 W_04
5	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.	W_02 W_04
6	Economic transactions in the accounting interpretation of economic operations. Classification of business operations. Economic operations and the resulting balance. The essence of the business operations of structural, global equity, global unfunded, global output.	W_03 U_01
7	The basic principles of operation of accounts. The essence of the account accountant. 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.	W_03
8	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.	W_04
9	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.	W_02
10	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.	W_04 K_01
11	Principles of revenue records. The concept and classification of revenues of operators. Principles of recording sales. Records of the sale of Goods and	W_02

	materials. Records sales services. Taxation of sales of goods and services to VAT and the principles of his records. Deferred income and their record.	
12	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.	W_03 K_01

2. Teaching contents as regards classes

Class number	Teaching contents	Reference to teaching results for a module
1	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.	W_02
2	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.	W_04
3	Analysis of business operations - examples of operations and their interpretation. 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.	W_03 U_01 K_02
4	Documentation of business transactions. Features of accounting documents. Classification of accounting documents. Examples of accounting documents. Control substantive, formal and accounting evidence. Decreeing.	W_03 K_02
5	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.	U_02
6	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.	W_04 U_02 U_03 K_03
7	Principles of Accounts result. Examples illustrating the use of the accounts result in the register of economic operations. Relating records accounts consequential account: Financial result. The impact of the operation result on the balance sheet total.	W_04 U_02 U_03 K_03
8	Financial Reporting. Preparation of the balance sheet closing date 31.12.20XX and income statement for the X Company AA.	W_03 U_02 U_03 K_03

3. Teaching contents as regards laboratory classes

Laboratory class number	Teaching contents	Reference to teaching results for a module

4. The characteristics of project assignments

The methods of assessing teaching results

Effect symbol	Methods of assessing teaching results <i>(assessment method, including skills – reference to a particular project, laboratory assignments, etc.)</i>
W_01	A written examination.
W_02	A written examination.
W_03	A written examination.
W_04	A written examination.
U_01	A written examination.
U_02	A written examination.
U_03	A written examination.
K_01	Observation.
K_02	Observation.
K_03	Observation.

D. STUDENT'S INPUT

ECTS credit points		
	Type of student's activity	Student's workload
1	Participation in lectures	30
2	Participation in classes	15
3	Participation in laboratories	
4	Participation in tutorials (2-3 times per semester)	
5	Participation in project classes	
6	Project tutorials	
7	Participation in an examination	2
8		
9	Number of hours requiring a lecturer's assistance	47 <i>(sum)</i>
10	Number of ECTS credit points which are allocated for assisted work <i>(1 ECTS point=25-30 hours)</i>	1.8
11	Unassisted study of lecture subjects	30
12	Unassisted preparation for classes	20
13	Unassisted preparation for tests	
14	Unassisted preparation for laboratories	
15	Preparing reports	
15	Preparing for a final laboratory test	
17	Preparing a project or documentation	
18	Preparing for an examination	5
19		
20	Number of hours of a student's unassisted work	55 <i>(sum)</i>
21	Number of ECTS credit points which a student receives for unassisted work <i>(1 ECTS point=25-30 hours)</i>	2.2
22	Total number of hours of a student's work	102
23	ECTS points per module <i>1 ECTS point=25-30 hours</i>	4
24	Work input connected with practical classes <i>Total number of hours connected with practical classes</i>	65
25	Number of ECTS credit points which a student receives for practical classes <i>(1 ECTS point=25-30 hours)</i>	2.6

E. LITERATURE

Literature list	<ol style="list-style-type: none"> 1. Micherda B., <i>Podstawy rachunkowości</i>, Wydawnictwo PWE, Warszawa 2005. 2. Olchowicz I., <i>Podstawy rachunkowości</i>, Wydawnictwo Difin. Warszawa 2005. 3. Sawicki K. (red.), <i>Rachunkowość finansowa</i>, PWE, Warszawa 2004. 4. Hendriksen E.A., van Berd M., <i>Teoria rachunkowości</i>, PWN, Warszawa 2002. 5. Ustawa z dnia 29 września 1994 r. o rachunkowości. 6. Polecane artykuły z miesięcznika „Rachunkowość”. Pismo Stowarzyszenia Księgowych w Polsce. 7. Andrzejewski A.(red.), <i>Podstawy rachunkowości. Zbiór zadań</i>, PWN 2005. 8. Olchowicz I., Tłaczała A., <i>Rachunkowość finansowa w przykładach według ustawy o rachunkowości i MSR</i>, Wydawnictwo Dfin, Warszawa 2005.
Module website	

