

MODULE DESCRIPTION

Module code	Z-ZIP-0079
Module name	Rachunkowość komputerowa
Module name in English	Computerized 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	4th semester
Subject realisation in the academic year	Summer semester <i>(winter / summer)</i>
Initial requirements	No requirements <i>(module codes / module names)</i>
Examination	No <i>(yes / no)</i>
Number of ECTS credit points	2

Method of conducting classes	Lecture	Classes	Laboratory	Project	Other
Per semester			24		

C. TEACHING RESULTS AND THE METHODS OF ASSESSING TEACHING RESULTS

Module target	The module covers basic principles of accounting with the use of a computer program. It is a practical view of accounting methods, techniques, and tools.
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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 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.	lab	K_W12	S1A_W11
W_02	A student has knowledge as regards conducting accounting with a computer program.	lab	K_W12	S1A_W11
W_03	A student has basic knowledge as regards accounts, trial balances, 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.	lab	K_W12	S1A_W11
W_04	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.	lab	K_W12	S1A_W11
W_05	A student knows 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.	lab	K_W12	S1A_W11
U_01	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.	lab	K-U01	S1A_U01
U_02	A student can utilise a program to generate obligatory tax returns – Personal Income Tax, Corporate Income Tax, Value Added Tax, and Social Insurance Institution.	lab	K_U10	S1A_U05 T1A_U12
U_03	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.	lab	K_U10	S1A_U05 T1A_U12
U_04	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.	lab	K_U06	T1A_U05
K_01	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.	lab	K_K05	T1A_K06
K_02	A student is able to act and think in the program through the stages of implementing commercial, production, and service activities.	lab	K_K05	T1A_K06

K_03	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.	lab	K_K02	T1A_K02
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Teaching contents:

1. Teaching contents as regards lectures

Lecture number	Teaching contents	Reference to teaching results for a module

2. Teaching contents as regards classes

Class number	Teaching contents	Reference to teaching results for a module

3. Teaching contents as regards laboratory classes

Laboratory class number	Teaching contents	Reference to teaching results for a module
1	Configuration: Determining program parameters. Introducing a business entity – establishing a business activity (self-employment).	W_05 K_02
2-3	Cash/bank module: Cash/banking registers. Payment estimate. Entering cash registers. Document settlement. Compensations.	W_01 W_02 W_03 U_01 U_03
4-5	Invoice/commerce module: Configuration. The methods of warehouse settlement. Price list. Contracting parties. Issuing commercial instruments (on the basis of the FA). Buffered documents. Document cancellation. Correcting documents. Dedicated sale. Warehouse documents (co-operation with the Invoice module). External documents – goods received note/goods dispatched note.	W_01 W_02 W_03 U_01 K_01 K_02
6-7	Account Book Module: Configuration. Charts of accounts. Opening balance. VAT and VAT-7 registers. Accounting schemata. Accounting statement/income tax declaration.	W_04
8-9	Ledger: Purchase and VAT sale register. Support register: remuneration, physical inventory, and car settlement. Printing tax declarations: VAT-7, VAT-7K, PIT-5, PIT-5L, and PIT-4.	W_04 W_05 K_03
10-11	Fixed Assets: Registering fixed assets and intangible assets. Automated document generation: receipt and liquidation of fixed assets. Automated generation of capital allowance (linear and single reducing balance depreciation methods) as well as a depreciation schedule. Seasonal depreciation, investment allowance, and fixed asset value constraint.	W_05 U_03
12	HR and Payroll: Defining own components of remuneration. Dependence of the amount of remuneration on, among other things, working time, absences, or seniority.	W_05 U_04 U_01 K_03

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	Laboratory, final test.
W_02	Laboratory, final test.
W_03	Laboratory, final test.
W_04	Laboratory, final test.
W_05	Laboratory, final test.
U_01	Laboratory, final test.
U_02	Laboratory, final test.
U_03	Laboratory, final test.
U_04	Laboratory, final test.
K_01	Laboratory, observing a student's involvement during the classes.
K_02	Laboratory, observing a student's involvement during the classes.
K_03	Laboratory, observing a student's involvement during the classes.

D. STUDENT'S INPUT

ECTS credit points		
	Type of student's activity	Student's workload
1	Participation in lectures	
2	Participation in classes	
3	Participation in laboratories	24
4	Participation in tutorials (2-3 times per semester)	
5	Participation in project classes	
6	Project tutorials	5
7	Participation in an examination	
8		
9	Number of hours requiring a lecturer's assistance	29 <i>(sum)</i>
10	Number of ECTS credit points which are allocated for assisted work <i>(1 ECTS point=25-30 hours)</i>	1
11	Unassisted study of lecture subjects	
12	Unassisted preparation for classes	
13	Unassisted preparation for tests	
14	Unassisted preparation for laboratories	25
15	Preparing reports	
15	Preparing for a final laboratory test	
17	Preparing a project or documentation	
18	Preparing for an examination	
19		
20	Number of hours of a student's unassisted work	25 <i>(sum)</i>
21	Number of ECTS credit points which a student receives for unassisted work <i>(1 ECTS point=25-30 hours)</i>	1
22	Total number of hours of a student's work	54
23	ECTS points per module <i>1 ECTS point=25-30 hours</i>	2
24	Work input connected with practical classes <i>Total number of hours connected with practical classes</i>	49
25	Number of ECTS credit points which a student receives for practical classes <i>(1 ECTS point=25-30 hours)</i>	1

E. LITERATURE

Literature list	1. Script for Computer Accounting 2. CDN Comarch
Module website	