#### card of course

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| --- | --- |
| Subject name | Foundations of accounting |

1. The placement of the subject in the study system

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| --- | --- |
| 1.1. Field of study | Management |
| 1.2. Form and path of study | Full-time/Part-time |
| 1.3. Level of education | First-cycle studies |
| 1.4. Study profile | Practical |

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| 1. 5. Specialty | - |
| 1.6. Subject Coordinator | Dr hab. Mariya Fleychuk |

2. General characteristics of the subject

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| --- | --- |
| 2.1. Belonging to a subject group | Directional/Practical |
| 2.2. Number of ECTS | 4 |
| 2.3. Language of lectures | Polish |
| 2.4. Semesters in which the subject is taught | I |
| 2.5.Criteria for selecting course participants | - |

1. Learning outcomes and course delivery
   1. Subject Objectives

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| --- | --- |
| No. | Subject Objectives |
|
| C1 | Familiarizing students with concepts related to property resources, sources of their financing, and the essence of the property balance sheet |
| C2 | Familiarizing students with the principles of recording the economic events of assets, learning about sources of financing, incurred costs, obtained revenues and financial results |
| C3 | To present students with a financial statement – balance sheet and profit and loss account – and to acquire the skills to analyze it. |
| C4 | Students acquire the ability to assess the financial consequences of decisions and undertakings and their impact on accounting records. |

* 1. Subject-specific learning outcomes, divided into knowledge , skills and competences , with reference to the directional learning outcomes

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| --- | --- | --- | --- | --- | --- | --- |
| No. | Description of subject  learning outcomes | Reference to  directional effects  learning (symbols) | Method of implementation (mark "X") | | | |
| ST | | NST | |
| Classes at the University | Activities on  the platform | Classes at the University | Activities on  the platform |
| After passing the course, the student knows and understands **the knowledge** | | | | | | |
| W1 | Basic terminology regarding assets, their financing sources, costs incurred and revenues generated | Z1\_W01  Z1\_W08  Z1\_W12 | X |  |  | X |
| W2 | Basic financial statements, i.e. balance sheet and profit and loss account as a source of financial information necessary to conduct economic and financial analyses for the management of organizations in the current and long term. | X |  |  | X |
| W3 | principles of recording the economic events of the property, sources of financing, costs incurred, income obtained |  | X |  |  | X |
| After passing the course, the student is **able** to: | | | | | | |
| U1 | Use basic theoretical knowledge, including appropriate methods for analyzing and assessing the financial and property condition of an economic entity | Z1\_U01  Z1\_U02  Z1\_U04  Z1\_U07 | X |  | X |  |
| U2 | Classify economic events subject to recording and correctly record them in the accounting records | X |  | X |  |
| U3 | Is able to observe, analyze and interpret economic processes in an organization based on accounting accounts - synthetic and analytical, and communicate the financial and property situation using financial statements | X |  | X |  |
| U4 | Based on the financial statements, perform a basic financial analysis of the entity |  | X |  | X |  |
| After completing the course, the student is ready to take part in **social competences.** | | | | | | |
| K1 | Responding to changing legal norms, economic conditions and the development of economic sciences, including accounting and finance | Z1\_K06 | X |  | X |  |

3.3. Forms of teaching and their number of hours - Full-time studies (ST), Part-time studies (NST)

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Path | Lecture | Exercises | Design | Workshop | Laboratory | Seminar | Lecturer | Classes conducted using distance learning methods and techniques in the form of a lecture | Other | **ECTS points** |
| **ST** | 20 | 20 |  |  |  |  |  |  |  | 4 |
| **NST** |  | 10 |  |  |  |  |  | 10 |  | 4 |

3.4. Content of education (separately for each form of classes: (W, ĆW, PROJ, WAR, LAB, LEK, OTHER). It should be marked (X) how the given content will be implemented (classes at the university or classes on the e-learning platform conducted using distance learning methods and techniques)

TYPE OF CLASS: LECTURE

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| --- | --- | --- | --- | --- | --- | --- |
| No. | Content of the course | Reference to subject-specific learning outcomes | Method of implementation (mark "X") | | | |
| ST | | NST | |
| **Classes at the University** | **Activities on  the platform** | **Classes at the University** | **Activities on  the platform** |
| 1. | The concept, tasks and functions of accounting in the economic accounting system. Assets and sources of their financing. | W1, W2 | X |  |  | X |
| 2. | The asset balance sheet is a reflection of the asset and financial status. | W1, W2 | X |  |  | X |
| 3. | Basics of dynamic property accounting, account as a recording device. | W1, W2 | X |  |  | X |
| 4. | Accounting documentation, the essence of the company chart of accounts. | W1, W2 | X |  |  | X |
| 5. | Principles of recording fixed assets and intangible assets. | W1, W2, W3 | X |  |  | X |
| 6. | Costs, revenues and financial results, functioning of profit and loss accounts. | W1, W2, W3 | X |  |  | X |
| 7. | Records of selected economic processes, records of purchases and sales. | W1, W2, W3 | X |  |  | X |
| 8. | Basic financial statements. | W1, W2 | X |  |  | X |
| 9. | Summary of classes and discussion of grades |  | X |  |  | X |

TYPE OF CLASSES: EXERCISES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Content of the course | Reference to subject-specific learning outcomes | Method of implementation (mark "X") | | | |
| ST | | NST | |
| **Classes at the University** | **Activities on  the platform** | **Classes at the University** | **Activities on  the platform** |
| 1. | Grouping assets and their financing sources. Preparing a simplified asset balance sheet | U4 | X |  | X |  |
| 2. | The impact of economic operations on the balance sheet, types of economic operations. Account as a record-keeping device | U2, U3 | X |  | X |  |
| 3. | Rules for recording economic transactions on balance sheet and non-balance sheet accounts. Recording in the "balance sheet to balance sheet" cycle, statement of turnover and balances. Posting and determining the closing balance | U1, U2, U3 | X |  | X |  |
| 4. | Basics of cost accounting by type and calculation | U3 | X |  | X |  |
| 5. | Records of selected economic processes, records of purchases and sales. Rules for recording other operating costs and revenues, financial activities | U2, U3, U4  K1 | X |  | X |  |
| 6. | Determining the financial result in the profit and loss account | U4, K1 | X |  | X |  |
| 7. | Ethics in Accounting in Examples | K1 | X |  | X |  |
| 8. | Summary of classes and discussion of grades |  | X |  | X |  |

3.5. Methods of verifying learning outcomes (indication and description of methods of conducting classes and verification of achievement of learning outcomes and method of documentation)

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| --- | --- | --- | --- |
| Subject Effects | Teaching methods | Methods of verifying learning outcomes | Documentation methods |
| KNOWLEDGE | | | |
| W1-W3 | Informative lecture, using multimedia, discussion elements, solving tasks | Written exam – 100% of the lecture grade | Marked exam paper |
| SKILLS | | | |
| U1-U3 | Solving exercises and tasks | Colloquium 1 (50% of the final grade from the exercises)  Colloquium 2 (50% of the final grade from the exercises) | Graded worksheet  Paper documentation |
| SOCIAL COMPETENCES | | | |
| K1 | Solving exercises and tasks | Colloquium 1 (50% of the final grade from the exercises)  Colloquium 2 (50% of the final grade from the exercises) | Graded worksheet  Paper documentation |

3.6. Assessment criteria for the achieved learning outcomes

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| --- | --- | --- | --- | --- | --- |
| Learning effect | For a grade of 3 or "pass."  the student knows and understands/is able to/is ready to | For a grade of 3.5, the student knows and understands/is able to/is ready to | For a grade of 4, the student knows and understands/is able to/is ready to | For a grade of 4.5, the student knows and understands/is able to/is ready to | For a grade of 5, the student knows and understands/is able to/is ready to |
| W | 51-60% of knowledge indicated in learning outcomes | 61-70% of knowledge indicated in learning outcomes | 71-80% of knowledge indicated in learning outcomes | 81-90% of knowledge indicated in learning outcomes | 91-100% of knowledge indicated in learning outcomes |
| U | 51-60% of skills indicated in learning outcomes | 61-70% of skills indicated in learning outcomes | 71-80% of skills indicated in learning outcomes | 81-90% of skills indicated in learning outcomes | 91-100% of skills indicated in learning outcomes |
| K | 51-60% of skills indicated in learning outcomes | 61-70% of skills indicated in learning outcomes | 71-80% of skills indicated in learning outcomes | 81-90% of skills indicated in learning outcomes | 91-100% of skills indicated in learning outcomes |

3.7. Literature

**Basic:**

1. Briggs Robert, Accounting Made Simple for Beginners, Basic Accounting Principles and How to Do Your Own Bookkeeping, Ingram Publishing, La Vergne 2019.
2. Lymer Andy; Azmat Nishat, Basic Accounting, John Murray Press, London 2015.
3. Nowak E., Rachunkowość: zasady i metody, PWE, Warszawa, 2021
4. [Micherda](https://ksiegarnia.pwn.pl/autor/Bronislaw-Micherda,a,74646676) B., Podstawy rachunkowości Aspekty teoretyczne i praktyczne Wyd. PWN, Warszawa 2021

**Supplementary:**

Ustawa z dnia 29 września 1994r. o rachunkowości Dz. U. z 2021 r. poz. 217, 2105, 2106, z 2022 r.

poz. 1488.

4. Student workload - ECTS points balance

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| --- | --- | --- |
| **Types of student activity** | **Student Load** | |
| **ST** | **NST** |
| **Classes requiring direct contact between the student and the academic teacher at the university premises** | **20** | **10** |
| Classes included in the study plan | 20 | 10 |
| **Student's own work** | **80** | **90** |
| Ongoing preparation for classes, preparation of project work/presentations/etc. | 40 | 45 |
| Preparation for passing classes | 40 | 45 |
| **TOTAL STUDENT HOURLY LOAD** | **100** | **100** |
| **Number of ECTS points** | **4** | **4** |

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| --- | --- |
| Last change date | 30/09/2024 |
| The changes were introduced | ZAZ Education Quality Team |
| The changes were approved | Mgr Anna Bielak |