

1. Course information in compliance with the Study Programme of MANAGEMENT									
Course Name: Fundamentals of Accounting							Course Code: B14		
Type of studies: Bachelor's Full-time / Part-time				Profile of education: PRACTICAL			Specialization scope: all		
Year: I Term: 2				Course /module status: obligatory / basic education			Course / module language: English		
Type of classes	Lectures	Practical classes			Total	consultation	ECTS Credits		
		tutorials	laboratory classes	seminars			Classes with lecturer	Independent work of student	Total
Teaching Hours Full time studies	15	30	-	-	45	5	1,8	1,2	3
including practical classes	-	30	-	-	30	3	1,2	0,8	2
Teaching Hours Part time studies	10	20	-	-	30	3	1,2	1,8	3
including practical classes	-	20	-	-	20	2	0,8	1,2	2
Form of examination	Graded pass / Exam								
Course / module Coordinator	dr Danuta Boike								
Lecturers	dr Danuta Boike, mgr Piotr Kasprzak, mgr Joanna Strak -Gaszkowska, mgr Anna Darul, mgr Izabela Niewiadomska, mgr Joanna Sobieraj, mgr Beata Miłowska								
Priority effects of the item specified in the Senate resolution		Z_W08, Z_U05, Z_K04							
2. Lecturer tasks									
Course learning objectives:									
To familiarize students with law regulations, principles and functions of accounting in business entities as well as characteristics of property resources and sources of their financing, records of business operations in the general ledger and auxiliary books. Preparing balance sheet, characteristics of result categories, preparing a profit and loss account in the calculation form.									

Subject code	Expected learning outcomes	Reference to learning outcomes for the field of Management
Knowledge		
W_01	At an advanced degree, students know and understand the basic issues related to economic, legal, ethical and other conditions of professional activity, including the basic concepts and principles of industrial property protection and copyright as well as the basic principles of creating and developing various forms of entrepreneurship.	Z_W0
Skills		
U_01	Students are able to apply appropriate research methods in the analysis of processes occurring in the organization and society, as well as to select and apply appropriate mathematical and statistical methods. What is more students can use advanced information and communication techniques for the interpretation and forecasting of industry phenomena.	Z_U0
Social competence		
K_01	Students are ready to recognize the importance of knowledge in solving cognitive and practical problems and to consult experts in case of difficulties in solving the problem on their own.	Z_K0
Topics of particular classes with the number of hours		
<p style="text-align: center;">LECTURES (THEORETICAL CLASSES)</p> <ol style="list-style-type: none"> 1. The concept, principles and tasks of accounting. Object and subject of accounting, accounting as a system of economic records, Property resources and their classification, sources of financing and their classification (1h) 2. Balance sheet - the overall concept, requirements, rules of preparation, economic operations and their impact on the balance sheet (1h) 3. Documentation of business operations. Types of operations, accounting documents, their types and characteristics. (1h) 4. Principles of preparing evidence and their control, account construction and its role in the records (1h) 5. Preparing the account balance. Principles of operation of balance sheet and result accounts. (1h) 6. The double entry principle and its consequences, correction of accounting errors. (1h) 7. Statement of turnover and balances. Horizontal and vertical split of accounts, linking of accounts (1h) 8. Income and expenses. Categories shaping the result of economic activity. (1h) 9. Profit and loss account - calculation form, Profit and loss account - comparative form (1h) 10. The method of determining the financial result in trade, service and production activities (1h) <p style="text-align: center;">TUTORIALS (PRACTICAL CLASSES)</p>		

1. Activities in the field of classification of assets and liabilities, preparation of a balance sheet on the basis of examples of tasks from various types of business activity. (1h)
2. Types of records of economic operations and their influence on the behavior of the balance sheet total. Records of simple business operations with the use of documentation used in various business areas. (1h)
3. Construction of accounting documents: cost, sales, warehouse. (1h)
4. Principles of preparing accounting documents and their control, account as the basic accounting tool. (1h)
5. Records of operation of balance sheet accounts, profit and loss accounts. (1h)
6. Records of business transactions on the account using the principle of double entry on accounting accounts, (1h)
7. Preparation of a statement of turnover and balance from the records of economic operations
8. Records of entries of economic operations on accounting accounts (1h)
9. Double division of the account - records on synthetic accounts and analytical accounts. (1h)
10. Records of settlements with customers and suppliers. (1h)
11. Records using the division of vertical accounts. (1h)
12. Record of fixed assets. and calculating write-offs and depreciation (1h).
13. Records of incorrectly booked economic transactions, methods of correcting errors (1h).
14. Simple recording of revenues and costs. Preparation of the result on operating activities, on other operating activities, on financial activities, (1h)
15. Preparation of the gross result. Determining an advance payment for income tax. (1h)
16. Profit and loss account - calculation form. (1h) weekday students (2h)
17. Profit and loss account - comparative variant. (1h) weekday students (2h)
18. Methods of determining the financial result in commercial activities, Records of economic operations in commercial activities, Determining the net result in commercial activities. (1h)
19. Methods of determining the financial result in service activities, Records of economic operations in service activities, Determining the net result in service activities. (1h)
20. Methods of determining the financial result in production activities. (1h) weekday students (2h)
21. Records of economic operations in production activities. Determining the net result on production activities. (1h) weekday students (3h)

Methods of teaching	Classic and interactive lecture with the use of multimedia techniques, activating exercises, discussions, presentations of works, projects, written work, work in groups, solving tasks.
Literature	<ol style="list-style-type: none"> 1. M. Franklin, Principles of Accounting Volume 1 Financial Accounting, OpenStax 2019 (dostępna online https://assets.openstax.org/oscms-prodcms/media/documents/FinancialAccounting-OP_YioY6nY.pdf) 2. R.H. Hermanson, J. Edwards, M. W. Maher, Accounting Principles: A Business Perspective, BCcampus 2018 3. Bauerle, Accounting QuickStart Guide: The Simplified Beginner's Guide to Financial & Managerial Accounting For Students, Business Owners, ClydeBank Media LLC; 3rd edition 2018 4. Małkowska D. Rachunkowość od podstaw Oddk. Gdańsk 2021 5. Gierusz B, Podręcznik samodzielnej nauki księgowania, ODDK, Gdańsk, 2018 6. Szczypa P, Podstawy Rachunkowości., CeDuWu.pl., Warszawa, 2020

Optional Literature	1.H. Dauderis, Da. Annand, D. L. Marchand, Introduction to Financial Accounting: Adapted for US GAAP, Lyryx 2019				
	2. S. Collings, Financial Accounting For Dummies: UK Edition, John Wiley & Sons; Edycja UK 2016				
	3. Ustawa o rachunkowości Dz.U.2019.351 z późn.zm				
	4. Gierusz B.,Nilidziński R., Wybrane zagadnienia rachunkowości finansowej dla zaawansowanych – zbiór zadań,, ODDK, Gdańsk, 2018				
	5. Micherda B., Podstawy Rachunkowości, PWN, Warszawa, 2020				
3. Tasks and time of independent student work					
Tasks descriptions		Number of hours		ECTS Credits	
		Full-time	Part-time	Full-time	Part-time
The tasks of theoretical		10	15	0,4	0,6
Determination of the net result in service activities.		5	7	0,4	0,6
Determination of the net result in production activities.		5	8		
The tasks shaping practical skills		20	30	0,8	1,2
Records of business operations in commercial activities		5	7,5	0,2	0,3
Profit and loss account - comparative and imputed form		5	7,5	0,2	0,3
Determining the net result on service activities.		7,5	7,5	0,2	0,3
Determining the net result on production activities		7,5	7,5	0,2	0,3
TOTAL student workload in hours		30	45	1,2	1,8
4. Methods of verification and documentation of the learning outcomes assessment					
Symbol of learning outcomes	Methods of verification and documentation				
W_01	Activity in classes, colloquium with practice content, final exam				
U_01	Student activity in class, participation in discussion, preparation of presentations, solving practical examples				
K_01	Student activity in class, participation in discussion, preparation of presentations, solving practical examples.				
	Basic criteria of assessment:				

	<p>The final grade consists of 50% of the exam grade and 50% of the tutorial grade. For a positive mark, more than 50% of points should be obtained from each form of classes. Assessment criteria: up to 50% - insufficient 51% - 60% - satisfactory 61% - 70% - a sufficient plus 71% - 80% - good 81% - 90% - a good plus from 91% - very good</p>
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