

ITEM CARD

Attachment No. 1 to Regulation No. 3/07/2020
of 13 July 2020 on the model card
subject at the Higher School of Management
in Warsaw

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|---|--|----------|---------|------------|----------|---------|---------|--------------|------------------------------|-------------|
| ITEM NAME | | | | | | | | | | |
| Financial accounting | | | | | | | | | | |
| Name of the organizational unit leading the course: | Faculty of Management and Technical Sciences | | | | | | | | | |
| Name of the field of study, level of education: | Management, I cycle | | | | | | | | | |
| Learning profile: | General academic | | | | | | | | | |
| Name of the specialty: | - | | | | | | | | | |
| Type of learning module: | Directional | | | | | | | | | |
| Year/Semester: | I year, semester I | | | | | | | | | |
| Person coordinating the subject: | Mgr Barbara Zasada | | | | | | | | | |
| Prerequisites (resulting from the succession of items): | Knowledge: Has a general knowledge of the fundamentals of accounting. Skills: Has the ability to think logically. Can make basic analysis and draw conclusions. Competences: Is aware of the importance of education and understands the need to constantly expand their knowledge. | | | | | | | | | |
| II. FORMS OF CLASSES AND NUMBER OF HOURS | | | | | | | | | | |
| | Lecture | Exercise | Seminar | Laboratory | Workshop | Project | Seminar | Consultation | Exam/Passing | Total hours |
| Full-time studies | 25 | 25 | | | | | | | | 50 |
| Part-time studies | 15 | 15 | | | | | | | | 30 |
| III. METHODS OF TEACHING ACTIVITIES | | | | | | | | | | |
| Forms of classes | Didactic methods | | | | | | | | | |
| Lecture | Work with literature and legal norms, activating exercises, problem methods (case study), practical and activating methods of projects implemented on the basis of assumptions given by the lecturer, multimedia presentations | | | | | | | | | |
| Practiceda | Activating methods, case study methods, practical and activating methods of projects implemented on the basis of assumptions given by the lecturer, multimedia presentations | | | | | | | | | |
| IV. OBJECTIVE LEARNING OUTCOMES IN RELATION TO LEARNING OUTCOMES FOR THE FIELD OF STUDY AND AREAS | | | | | | | | | | |
| Lp. | Description of the learning outcomes in question | | | | | | | | Directional effect reference | |
| Knowledge: | | | | | | | | | | |
| 1 | The student has in-depth knowledge of the role and significance of accounting in the activities of enterprises, its place in the system of sciences and relations to other sciences | | | | | | | | P6S_WG Z01_W01 | |
| 2 | The student knows in depth the management processes in the activities of the organization, including the methods and tools of data acquisition, appropriate for the field of accounting, allowing to describe the reality and changes taking place using business records | | | | | | | | P6S_WG Z01_W07 P6S_WG | |

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| 3 | The student knows in depth the essence and meaning of accounting norms and standards, and has knowledge of the processes occurring in business activity subject to registration in accounting and financial reporting | Z01_W07 |
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| Abilities: | | |
| 1 | The student is able to use his knowledge in the field of accounting in self-employed business; he can obtain data to analyze specific economic processes and phenomena with the use of financial records and reporting in order to register economic events and access financial information | P6S_UW Z01_U01 |
| 2 | The student is able to properly analyze the causes and course of creating financial information as part of the register of economic events (balance sheets) and the preparation of the company's balance sheet; is able to synthesize data, select and apply appropriate methods and analytical tools in the field of accounting | P6S_UW Z01_U09 |
| Social competences: | | |
| 1 | The student is ready to recognize the importance of knowledge in solving problems in the area of accounting, and is ready to supplement and improve the acquired knowledge and skills | P6S_KK Z01_K01 |
| 2 | The student is ready to think and acts in an entrepreneurial way resulting from the knowledge of the essence of "balancing" assets and liabilities in the enterprise | P6S_KO Z01_K07 |
| V. CURRICULAR CONTENT (LEARNING) | | |
| Lp. | Lecture: | Reference to the learning outcomes in question |
| 1. | Legal basis of financial accounting | Z01_W01 Z01_U01 Z01_K01 |
| 2. | From the aspect of financial accounting. | Z01_W01 Z01_U01 Z01_K01 |
| 3. | The essence of costs in financial accounting | Z01_W07 Z01_U01 Z01_K07 |
| 4. | Comparative and imputed profit and loss account. | Z01_W07 Z01_U09 Z01_K07 |
| 5. | Basic valuation methods in accounting | Z01_W07 Z01_U09 Z01_K07 |
| 6. | Elements of the financial statements. | Z01_W07 Z01_U01 Z01_U09 Z01_K07 |
| 7. | Financial reporting – rules of preparation. | Z01_W07 Z01_U01 Z01_K07 |

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| 8. | Depreciation in accounting. | Z01_W07 Z01_U01 Z01_K07 |
| 9. | IT systems supporting financial accounting | Z01_W07 Z01_U01 Z01_K07 |
| 10. | Analysis of selected International Accounting Standards | Z01_W01 Z01_U01 Z01_K01 |
| 11. | Analysis of International Financial Reporting Standards | Z01_W01 Z01_U01 Z01_K01 |
| Lp. | Exercises/workshops: | Reference to the learning outcomes in question |
| 1 | Profit and loss accounts and records on profit and loss accounts. | Z01_W01 Z01_U01 Z01_U09 Z01_K01 |
| 2 | VAT records (purchase and sales transactions). | Z01_W01 Z01_U01 Z01_K01 |
| 3 | Records on the costs of team 4 and 5. | Z01_W01 Z01_U01 Z01_K01 Z01_K07 |
| 4 | Preparation of the profit and loss account – comparative and calculation variant. | Z01_W07 Z01_U09 Z01_U09 Z01_K07 |
| 5 | Depreciation in accounting. | Z01_W07 Z01_U01 Z01_U09 Z01_K07 |
| 6 | Salaries – recording and settlement. | Z01_W07 Z01_U09 Z01_U09 Z01_K07 |
| 7 | Determination and recording of financial result | Z01_W01 Z01_U01 Z01_U09 Z01_K01 |
| 8 | Accounting and accounting aspects of value added tax | Z01_W01 Z01_U01 |

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| | | Z01_U09 Z01_K01 | | |
| 9 | Classification and recording of costs in the light of balance sheet and tax law | Z01_W01 Z01_U01 Z01_U09 Z01_K01 | | |
| 10 | Records of equity | Z01_W01 Z01_U01 Z01_U09 Z01_K01 | | |
| 11 | Records of settlements and claims | Z01_W01 Z01_U01 Z01_U09 Z01_K01 | | |
| VI. METHODS OF ASSESSMENT OF LEARNING OUTCOMES | | | | |
| Learning outcomes | Verification method | Form of classes in which EUS is verified (Learning outcome) | | |
| Knowledge: | | | | |
| Z01_W01 Z01_W07 | Tasks and problems, participation and activity in classes, Credits in the form of problem tasks, project | Lecture/Tutorials | | |
| Abilities: | | | | |
| Z01_U01 Z01_U09 | Problem tasks, participation and activity in classes, credit Credit in the form of problem tasks, project | Lecture/Tutorials | | |
| Social competences: | | | | |
| Z01_K01 Z01_K07 | Problem tasks, participation and activity in classes, credit Credit in the form of problem tasks , project | Lecture/Tutorials | | |
| VII. CRITERIA FOR ASSESSING ACHIEVED LEARNING OUTCOMES | | | | |
| Learning outcomes | Unsatisfactory assessment The student does not know and does not understand/cannot/is not ready: | Grade range 3.0-3.5 The student knows and understands / can / is ready: | Grade range 4.0-4.5 The student knows and understands / can / is ready: | Very good rating The student knows and understands / can / is ready: |
| For each learning outcome, knowledge, skills and competences | The student obtains less than 50% max. number of points for a given effect | The student obtains from 50 to 69% max. number of points for a given effect | The student gets from 70 to 89% max. number of points for a given effect | The student obtains more than 90% max. number of points for a given effect |
| VIII. STUDENT'S WORKLOAD – NUMBER OF HOURS AND BALANCE OF ECTS CREDITS | | | | |
| Type of activity ECTS | | Student load | | |
| | | Studies Stationary | Part-time studies | |
| Participation in didactic activities (lectures, exercises, tutorials, project, laboratories, workshops, seminars) – SUM of hours – from point II | | 50 | 30 | |
| Exam/Passing | | | | |
| Participation in the consultation | | | | |

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| Project / Essay | 10 | 10 |
| Independent preparation for didactic classes | 20 | 30 |
| Preparing to pass a teaching class | 20 | 30 |
| Total student workload (25h = 1 ECTS) TOTAL hours/ECTS | 4ECTS/ 100 hrs | 2 ECTS/ 100 hrs |
| Student load in classes in direct contact with the teacher | 50 | 30 |
| Student load in practical classes | 50 | 70 |
| Student load in practical vocational preparation classes | | |
| Student load in research preparation classes | | |
| IX. LITERATURE AND OTHER DIDACTIC MATERIALS | | |
| Basic literature: | | |
| 1. J. Pfaff, M. Strojek-Filus, Accounting fundamentals including IFRS, PWN , Warsaw 2020. | | |
| 2. D. Małkowska, Accounting from scratch A set of tasks with commentary with solutions, ODDK, Gdańsk 2020. | | |
| 3. E. Nowak, Accounting- basic course, PWE, Warsaw 2016. | | |
| Supplementary literature: | | |
| 4. I. Olchowicz, Fundamentals of accounting - tasks and solutions, Difin, Warsaw 2006. | | |
| 5. M. Gmytrasiewicz, A. Karmańska, Financial Accounting, Difin, Warsaw 2006. | | |
| 6. K. Sawicki, Financial Accounting, PWE, Warsaw 2004. | | |
| 7. K. Sawicki (ed.), Fundamentals of Accounting, PWE, Warsaw 2005 | | |
| 8. T. Cebrowska, Financial and Tax Accounting, PWN, Warsaw 2005 | | |
| 9. J. Turyna, Financial Accounting, C. H. Beck Publishing House, Warsaw 2014. | | |
| 10. Financial accounting - reporting and recording approach, E. Walińska, Warsaw, Wolters Kluwer 2014. | | |
| 11. Financial accounting including IFRS, J. Pfaff, Z. Messner, Warsaw, PWN, 2011. | | |
| 12. Cebrowska T., Financial and tax accounting, Wydawnictwo Naukowe PWN, Warsaw, 2010, | | |
| 13. B. Micherda (ed.), Fundamentals of accounting. Theoretical and practical aspects, PWN, Warsaw 2008 | | |
| 14. Accounting Act of 29 September 1994, Dz.U. No. 152/2009, item 1223 | | |
| Other teaching materials: Multimedia presentation | | |