

Faculty of Computer Science and Management SUBJECT CARD Name in Polish Rachunkowość finansowa w procesie podejmowania decyzji Name in English Financial accounting in the organizational decision making process Main field of study (if applicable): Management Specialization (if applicable): Organizational Management Level and form of studies: 1st level, full-time Kind of subject: obligatory Subject code FBZ1151 Group of courses NO

	Lecture	Classes	Laboratory	Project	Seminar
Number of hours of organized classes in University (ZZU)	30	15			
Number of hours of total student workload (CNPS)	60	60			
Form of crediting	crediting with grade	crediting with grade			
For group of courses mark (X) final course					
Number of ECTS points	2	2			
including number of ECTS points for practical (P) classes		2			
including number of ECTS points for direct teacher-student contact (BK) classes	1	0,5			

*delete as applicable

PREREQUISITES RELATING TO KNOWLEDGE, SKILLS AND OTHER COMPETENCES <i>The student should have a basic knowledge in microeconomics.</i>

SUBJECT OBJECTIVES
<p>C1 Possessing the basic knowledge about the principles, methods and ways of transaction entering in accounts and about formal and legal conditions according to Accounting Law and requirements of financial reporting.</p> <p>C2 Possessing the ability to enter transactions in the accounts, closing accounting periods and preparing financial statements.</p>

SUBJECT EDUCATIONAL EFFECTS
<p>relating to knowledge:</p> <p>PEK_W01 has an ordered knowledge about the object, scope and principles of accounting, about economic operations (accounting transactions included) and the principles of their documentation and registering</p> <p>PEK_W02 characterizes elements of the accounting organization (documentation and application) and knows foundations of financial reporting (balance sheet, loss and profit statement and cash flow statement)</p>

relating to skills:

PEK_U01 is able to list and present the legal requirements with respect to the documentation of the principles of the (policy of) accounting adopted by the entity as well as the subject scope of the obligation to run full accounting plus the compulsory elements of the accounting documentation

PEK_U02 is able to apply in practice the principles of entering typical transactions, to close and open accounting periods and to prepare financial statements (balance sheet, loss and profit statement).

relating to social competences:

PEK_K01 has the consciousness of the significance of accounting in the economic practice.

PROGRAMME CONTENT

Form of classes - lecture		Number of hours
Lec 1	Fundations and legal principles of accounting.	4
Lec 2	Functioning principles of accounts and types of transactions.	4
Lec 3	Recording and evaluating of balance sheet elements	4
Lec 4	Chart of accounts	2
Lec 5	Revenues and expenditures	5
Lec 6	Loss and profit statement	5
Lec 7	Other elements of financial reporting	4
Lec 8	Final test	2
	Total hours	30
Form of classes - class		Number of hours
Cl 1	Classification of balance sheet elements	4
Cl 2	Economic transactions and their consequences	4
Cl 3	Balance sheet accounts – principles of functioning, trial balance	4
Cl 4	Profit accounts -principles of functioning and entering	4
Cl 5	Financial reporting	4
Cl 6	Case study	8
Cl 7	Final test	2
	Total hours	15
Form of classes - laboratory		Number of hours
Lab 1		
Lab 2		
Lab 3		
	Total hours	
Form of classes - project		Number of hours
Proj 1		
Proj 2		
Proj 3		

	Total hours	
Form of classes - seminar		Number of hours
Sem 1		
Sem 2		
Sem 3		
	Total hours	
TEACHING TOOLS USED		
N1. Information lecture N2. Practical exercises		

EVALUATION OF SUBJECT EDUCATIONAL EFFECTS ACHIEVEMENT

Evaluation (F – forming (during semester), P – concluding (at semester end))	Educational effect number	Way of evaluating educational effect achievement
P	PEK_W01, PEK_W02, PEK_U01, PEK_U02	Final test
P=1		

PRIMARY AND SECONDARY LITERATURE

PRIMARY LITERATURE:

- [1] Kimmel P.D., Weygant J.J., Kieso D.E., Accounting – tools for business decision making, John Wiley and Sons, 2011
- [2] Shim J.K., Siegel J.G., Financial Accounting, McGRAW-Hill, 1999;
- [3] Marshall D.H., A survey of accounting: what the numbers mean, Irwin, 1993

SECONDARY LITERATURE:

- [1] Piper M., Accounting made simple, Obliviousinvestor, 2010;
- [2] Matulich S., Heitger L.E., Financial Accounting, McGRAW-Hill, 1985;
- [3] Lerner J.J., Cashin A.C., Principles of Accounting I and II, McGRAW-Hill, 1994.

SUBJECT SUPERVISOR (NAME AND SURNAME, E-MAIL ADDRESS)

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MATRIX OF CORRELATION BETWEEN EDUCATIONAL EFFECTS FOR SUBJECT Financial accounting in the organizational decision making process AND EDUCATIONAL EFFECTS FOR MAIN FIELD OF STUDY Management AND SPECIALIZATION Organizational Management

Subject educational effect	Correlation between subject educational effect and educational effects defined for main field of study and specialization (if	Subject objectives***	Programme content***	Teaching tool number***
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	applicable)**			
PEK_W01 (knowledge)	K1_ZARZ_W11 S1_ZARZ_OM_W01	C1	Lec 1 Lec 2 Lec 3 Lec 4	N1 N2
PEK_W02	K1_ZARZ_W11 S1_ZARZ_OM_W01	C2	Lec 5 Lec 6 Lec 7	N1 N2
PEK_U01 (skills)	S1_ZARZ_OM_U01	C1	Cl 1 Cl 2 Cl 3	N2
PEK_U02	S1_ZARZ_OM_U01	C2	Cl 4 Cl 5 Cl 6	N2
PEK_K01 (competences)	K1_ZARZ_K01	C1+C1	Lec1-Lec7 Cl 1-Cl 7	N1, N2