

SUBJECT CARD

1. Basic information

Subject	Introduction to Accounting
Faculty	Faculty of Law
Field of studies	International Relations
Specialization	international business
PRK level	6 PRK
Education level	first-cycle studies
Form of studies	full-time studies
Group of activities	—
Number of ECTS points	2
Type of subject	specialization
Total number of hours	30 h
Didactic cycle	2022/2023 winter
Academic semester	3
Academic year	2
Education profile	general academic
Year of implementation	2023/2024
Language of instruction	English
Teacher(s)	dr Wojciech Sadkowski

Semester, number of ECTS points, type of subject, number of hours

Semester	Lecture	Class	ECTS
3	20 godz.	10 godz.	2

2. General objectives

C1	Developing the ability to apply concepts, principles and practices of accounting. Understanding the role of accounting as an information system in monitoring, problem solving and decision making, as well as the place of accounting in the changing economic, social and technological environment
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3. Introductory requirements

Courses: basics of finance, outline of law (especially civil and economic law), microeconomics

Initial skills: issues in the field of financial management in the enterprise, knowledge of basic legal regulations in the field of civil and economic law, basics of microeconomics - understanding of cause and effect relationships in the economics of enterprises

4. Learning outcomes

W1	Knowledge: Has knowledge of the principles (standards) governing the accounting system of enterprises
W2	Knowledge: He understands the basic types of financial transactions between economic entities
U1	Skills: He can use the basic legal regulations in the field of accounting
U2	Skills: Can independently analyze the key elements of the annual financial statements of enterprises (balance sheet, income statement)
U3	Skills: Can use basic concepts related to economic terminology in the field of accounting and finance (profit, loss, revenue, expense, etc.)
K1	Social competence: Is aware of the constant changes of basic legal acts related to the accounting and tax system, understands the need for continuous training in this area

5. Course program

Lecture (20 h)

Code	Detailed description of the topic blocks (semester: 3)
Wyk1	Accounting as an element of the enterprise information system
Wyk2	Balance sheet
Wyk3	Income statement
Wyk4	Double-Entry Accounting System
Wyk5	Journalizing and Posting
Wyk6	Depreciation

Class (10 h)

Code	Detailed description of the topic blocks (semester: 3)
Cw1	Accounting as an element of the enterprise information system
Cw2	Balance sheet
Cw3	Income statement
Cw4	Double-Entry Accounting System
Cw5	Journalizing and Posting
Cw6	Depreciation

6. Didactic methods

Lecture	
M17	Multimedia presentation
M18	Problem solving
M19	Case study
M20	Lecture
M20	Learning from the problem
Class	
M5	Laboratory exercises
M6	Discussion

M11	Learning by doing
M18	Problem solving
M19	Case study
M20	Learning from the problem

7. Student workload

Number of hours under supervision	Student workload
Lecture	20 h
Including e-learning:	0 h

Class	10 h
Including e-learning:	0 h

Student's own work	
	20 h

Total workload	
Total number of hours for the course	50 h
Total number of ECTS points	2 ECTS

8. Conditions for course completion

Course completion criteria

Attendance (on classes) + min. 51% from colloquium/exam to pass course

Lectures (Final exam / Final pass)	
Grade 5:	91-100%
Grade 4,5:	81-90%
Grade 4:	71-80%
Grade 3,5:	61-70%
Grade 3:	51%-60%

Class	
Grade 5:	91-100%
Grade 4,5:	81-90%
Grade 4:	71-80%
Grade 3,5:	61-70%
Grade 3:	51%-60%

9. Literature

Basic literature

1. Warren C.S., Reeve J.M., J.E. Duchac, (2018). Financial and Managerial Accounting, 14e. CENGAGE Learning
2. Harrison Jr. W.T., Horngren Ch.T., Thomas C.W., (2014). Financial accounting, 10th Edition. Pearson Education.

Additional aids

Grabowski R., (2015). Fundamentals of financial accounting. Warsaw School of Economics

11. Information about academic teachers

The person responsible for the card

dr Wojciech Sadkowski (e-mail: wsadkowski@uafm.edu.pl)

Teacher(s) conducting the subject

dr Wojciech Sadkowski (e-mail: wsadkowski@uafm.edu.pl)