

Code	Z	S	U	0	4	0	5	0	ECTS credit points: 5
FACULTY OF MANAGEMENT									
Title of course: Financial ACCOUNTING									
Field of studies: MANAGEMENT					Level: BA part-time studies				
Prerequisites:					Accounting, Entrepreneurship				
Methods of presentation: lecture, discussion, case-study					Assessment : examination				
Number of hours in semester		Lectures – 15		Exercises– 30		Labs – 0	Projects – 0	Sub.labs – 0	Seminars– 0
Objectives: To understand the financial accounting principles, cost revenues, financial statements									
<p>Syllabus:</p> <p>Accounting Act in Poland, Nationals Accounting Standards(NAS), Internationals Accounting Standards (IAS)</p> <p>Accounting policies</p> <p>Fixed assets and current assets valuations. Inventory cost formula.</p> <p>Types of depreciation methods.</p> <p>Payables and equity valuation.</p> <p>Measurement of financial instruments and investments.</p> <p>Construction contracts to building property.</p> <p>Income tax.</p> <p>Presentation of financial statements</p>									
<p>References:</p> <p>Matuszewicz J. Matuszewicz P.: Rachunkowość od podstaw, Finans-Servis, Warszawa, 2011;</p> <p>Gierusz B. Podręcznik samodzielnej nauki księgowania, ODDK, Gdańsk 2009;</p> <p>Gierusz J., Plan kont z komentarzem, ODDK, Gdańsk 2009;</p> <p>Petterson R., Compendium of finance in Polish &English, wyd. Zielona Sowa, Kraków 2011</p>									
<p>Optional textbooks and supporting materials:</p> <p>1. Cebrowska T. Rachunkowość finansowa i podatkowa, PWN, Warszawa 2009.</p>									
Supervisory department: Department of Financing and Accounting					Teaching Staff: dr Anna Bagieńska				
Date 04.02.2013					Prepared by: dr Anna Bagieńska				

