


KAPITAŁ LUDZKI
NARODOWA STRATEGIA SPÓJNOŚCI

 Projekt współfinansowany przez
Unię Europejską w ramach
Europejskiego Funduszu
Społecznego

UNIA EUROPEJSKA
EUROPEJSKI
FUNDUSZ SPOŁECZNY


Course title			ECTS code	
Accounting Concepts			4.3.2116	
Name of unit administrating study				
null				
Studies				
faculty		field of study		type
Faculty of Management		Finance and Accounting		second tier studies (MA)
				form
				specialty
				specialization
				full-time
				null
				all
Teaching staff				
dr Jarosław Kujawski; dr Maciej Gierusz				
Forms of classes, the realization and number of hours			ECTS credits	
Forms of classes			4	
Auditorium classes, Lecture			Total ECTS – 4 of which:	
The realization of activities			0,5 ECTS (15h) - Participation for lectures	
classroom instruction			0,5 ECTS (15h) - Participation for tutorials	
Number of hours			2 ECTS (60h) self-study, literature review and preparation for the classes	
Lecture: 15 hours, Auditorium classes: 15 hours			0,5 ECTS (15h) preparation for tutorial test	
			0,5 ECTS (15h) preparation for the final exam	
The academic cycle				
2022/2023 winter semester				
Type of course		Language of instruction		
obligatory		English		
Teaching methods		Form and method of assessment and basic criteria for eveluation or examination requirements		
<ul style="list-style-type: none">- critical incident (case) analysis- discussion- multimedia-based lecture- problem solving- problem-focused lecture- text analysis and discussion		Final evaluation		
		- Graded credit		
		- Course credit		
		Assessment methods		
		- Test with grades.		
		- (mid-term / end-term) test		
		The basic criteria for evaluation		
		Tutorials: 90% final written test, 10% classroom activities.		
		Lectures – assessment based on the written test.		
		The final grades are based on the score according the University terms of study:		
		50% or less - 2,0 (fail)		
		>50% - 3,0 (pass)		
		>60% - 3,5 (pass +)		
		>70% - 4,0 (good)		
		>80% - 4,5 (good+)		
		>90% - 5,0 (very good)		
Method of verifying required learning outcomes				
Required courses and introductory requirements				
A. Formal requirements				
Basic knowledge of finance and accounting.				
B. Prerequisites				

Basic knowledge of finance and accounting.	
Aims of education	
<p>The aim of the course is to familiarize the students with basic accounting concepts such as: cost classification for preparing financial statements, decision-making, control as well as planning. Moreover the course helps students to understand the differences between:</p> <p>financial accounting and managerial accounting, consolidated financial statement and standalone financial statement, external and internal users of information and their needs.</p>	
Course contents	
<p>Users of accounting information and their needs. Value of information for external and internal stakeholders. Costs and value of information. Accounting for financial statement Qualitative characteristic of financial statement The need for measurement in financial reporting Consolidated financial statements vs Separate financial statements Product costs and external financial reporting Accounting for decision making Costs for various purposes; Classifications of costs for decision-making, control and planning Variable costing system; Differences between absorption costing and variable costing Cost-volume-profit analysis (CVP) Contribution accounting for external reporting Analysis of margins for operating segments</p>	
Bibliography of literature	
<p>Dury C., Management and Cost Accounting, 7th Edition, South-Western CENGAGE Learning, 2008 Drever M., Stanton P., McGowan S., Contemporary Issues in Accounting, John Wiley & Sons, Australia, 2007 Robinson T.R., Henry E., Pirie W.L., Broihahn M.A., Cope A.T.: International Financial Statement Analysis, 3rd Edition, Wiley 2015 Mowen M.M., Hansen D.R., Cornerstones of Cost Management, South-Western Cengage Learning, 2013 Mowen M. M., Hansen D. R., Introduction to Cost Accounting, South-Western Cengage Learning, 2011 Atkinson A. A., Kaplan R. S., Matsumura E. M., Young S. M., Management Accounting. Information for Decision-Making and Strategy Execution, 6th Edition, Pearson, 2012 El Diri M., Introduction to Earning Management, Springer International Publishing Springer, 2018 Shim J. K., Siegel J. G., Dauber N., Qureshi A., Barron's Accounting Handbook 6th Edition, Barron's Educational Series, 2018</p>	
The learning outcomes (for the field of study and specialization)	Knowledge
	<p>After completing the course student knows:</p> <p>users of accounting information and their needs qualitative characteristic of financial statement differences between consolidated financial statement and separate financial statement the role of accounting in making business decisions classifications of costs for various purposes (preparing financial statements, decision-making, control and planning) how to calculate gross margins or contribution margins of operating segments</p>
	Skills
	<p>After completing the course student should be able to:</p> <p>identify of various users of accounting information and explain their role and needs classify costs for stock valuation and profit measurement classify costs for decision-making, control and planning in short period explain the differences between the absorption costing and variable costing method prepare income statements based on a variable costing and absorption method calculate break-even points for single or multiple products calculate and interpret margins of various levels for operating segments</p>
	Social competence
	<p>Self-improvement Student should be able to:</p> <p>complement and improve the acquired knowledge and skills in the field of accounting understand the need of life-long learning. Student identifies trends of own development and learning in the field of accounting.</p>

<p>K01- Self-improvement (knows limitations of own knowledge and skills and understands the need of life-long learning and supplementing acquired knowledge and skills; indicates trends of own development and learning)</p> <p>K04- Integrity (applies the principles of business ethics, respects the law, can see a conflict of interest and identifies and resolves dilemmas referring to carried out profession)</p>	<p>Integrity</p> <p>applies the principles of business ethics.</p> <p>is able to identify conflict of interest and dilemmas related to accounting profession</p>
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