

Subject card

Subject name and code	Accounting Concepts, PG_00124763						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2024/2025		
Education level	postgraduate studies		Subject group		Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish		
Semester of study	1		ECTS credits		4.0		
Learning profile	academic		Assessment form				
Conducting unit	Zakład Rachunkowości Zarządczej -> Katedra Rachunkowości -> Faculty of Management						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Jarosław Kujawski				
	Teachers		dr Jarosław Kujawski				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	15.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	30		21.0		49.0	100
Subject objectives	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 understand the differences between: financial accounting and managerial accounting, consolidated financial statement and standalone financial statement, external and internal users of information and their needs.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	Student 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, 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	[SK3] text preparation/written work
	[FiRMU2_W09] The student knows and understands grammatical structures and vocabulary thoroughly within his/her specialty in a foreign language at B2+ level.	Student knows grammar structures and vocabulary in the area of accounting in English at B2 level	[SW3] text preparation/written work
	[FiRMU2_W05] The student has an extended knowledge of advanced methods and tools, including data acquisition and analysis techniques, specific to the social sciences to describe economic structures and institutions and the processes within and between them.	The student knows the methods and tools of data analyses appropriate for accounting, allowing the description of processes occurring in the economy and economic entities.	[SW3] text preparation/written work
	[FiRMU2_U09] The student can use a foreign language at the B2+ level of proficiency of the Common European Framework of Reference for Languages and specialized terminology. The student has an in-depth ability to prepare written works, oral speeches and presentations in a modern foreign language on specific issues in his/her specialty, using basic theoretical approaches and various sources of information.	The student uses English at the B2 level (Common European Framework of Reference for Languages) and is able to express himself/herself clearly in the vocabulary related to accounting.	[SU3] text preparation/written work
	[FiRMU2_U03] The student can analyse in depth the causes, course and effects of processes and phenomena in finance and accounting using advanced theories and appropriate social sciences methods. Can verify simple research hypotheses. Can collect data using information technology.	The student is able to correctly analyse the causes and effects of specific processes and phenomena in the area of accounting.	[SU3] text preparation/written work
	[FiRMU2_W07] The student knows in detail the principles of project evaluation of finance and accounting (profitability of investment projects, assessment of the financial situation of the organization, risk assessment, threat of bankruptcy). The student can identify risks associated with the activities of the organization and correctly determine their consequences and methods of mitigation with the skillful use of theoretical knowledge using a specific research method.	The student knows the basic principles of assessing the financial situation of an organization.	[SW3] text preparation/written work
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	Student applies the principles of business ethics, respects the law, can see a conflict of interest and identifies and resolves dilemmas referring to the accounting profession.	[SK3] text preparation/written work

	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences. The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	Student can understand and interpret economic phenomena in the field of accounting correctly.	[SU3] text preparation/written work
Subject contents	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 Full costing vs variable costing system		
Prerequisites and co-requisites	Basic knowledge of finance and accounting.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written test	51.0%	100.0%
Recommended reading	Basic literature	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	
	Supplementary literature	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., Barrons Accounting Handbook 6th Edition, Barrons Educational Series, 2018	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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