

<b>Course title</b>		Accounting						<b>ECTS code</b>		04.3.EM.PL.371		
								<b>ECTS credits</b>		6		
<b>Name of unit administrating study</b>		KEiFPT		<b>Field of study</b>		MSG**		<b>Field of specialisation</b>		IB;		
<b>Teaching staff</b>		Michał Suchanek, Ph.D. ; Małgorzata Jarocka, Msc. ; Ewelina Mander, MSc.										
<b>Number of hours</b>												
<b>Lectures</b>	15	<b>Classes</b>	30	<b>Tutorials</b>	0	<b>Laboratory</b>	0	<b>Seminars</b>	0	<b>Language classes</b>	0	
<b>Forma aktywności</b>							<b>Year&amp;Type of studies*</b>		1 SS1,			
Hours with the participation of the academic teacher (including office hours, exams, others):							<b>Semester:</b>		2,			
Hours without the participation of the academic teacher (student's self-study, homeworks):							<b>Type of course:</b>		obligatory			
Total number of hours:							0		<b>Language of instruction:</b>		English	
<b>Teaching form</b>	in-class learning											
<b>Teaching methods</b>	Lectures including multimodal presentations, Work in computer laboratories, Collaborating, group activities, Case studies, the use of English-language sources and scientific literature (academic English)											
<b>Prerequisites (required courses and introductory requirements)</b>												
<b>Required courses</b>	none											
<b>Introductory requirements</b>												
<b>Assessment method, forms and criteria</b>												
<b>Assessment method</b>	Exam											
<b>Assessment criteria</b>	According to the grading scale											
<b>Course objectives</b>												
Ability to open, post to and close general ledger and subledger accounts.												
Knowledge on the basic accounting system the enterprises.												
Knowledge of the profit and loss statement structure and its interpretation.												
Ability to recognize academic English definitions in accounting												
<b>Learning outcomes</b>												
<b>Knowledge</b>	MSG1_W06	Knowledge of: basic information about role of accounting in business										
	MSG1_W08	Knowledge of: - The accounting equation- Notions as: assets, liabilities, capital, income, expenses, costs- Balance sheet structure- Income statement structure- Principles on general ledger accounts and subledger accounts										
	MSG1_W09	Knowledge of: Generally accepted accounting principles										
	MSG1_W17	Knowledge of accounting system in enterprises										
<b>Verification of learning outcomes - Knowledge</b>												
<b>Outcomes</b>	written exam	oral exam	test	essay/paper /portfolio	tasks/ homeworks	individual presentation	group presentation	classroom activities	classroom discussion	individual project	group project	
MSG1_W06		X	X									
MSG1_W08		X	X									
MSG1_W09		X	X									
MSG1_W17		X	X									

Skills	MSG1_U01	Skills: analyze and interpret economic incidents
	MSG1_U02	Skills :Prepare balance sheet- Prepare Income statement- Open and close accounts- Using accounts to record transactions
	MSG1_U04	Skills: make observations and analysis of basic economic processes taking place in an open economy
	MSG1_U05	Skills: use accounting rules to solve specific tasks related to companies activity
	MSG1_U06	Skills: solve problems in company

**Verification of learning outcomes - Skills**

Outcomes	written exam	oral exam	test	essay/paper /portfolio	tasks/ homeworks	individual presentation	group presentation	classroom activities	classroom discussion	individual project	group project
MSG1_U01		X	X								
MSG1_U02		X	X								
MSG1_U04		X	X								
MSG1_U05									X		
MSG1_U06									X		

Attitudes	MSG1_K04	Ability to:- Describe the role of accounting in business-
	MSG1_K06	Ability to: think in entrepreneurial manner

**Verification of learning outcomes - Attitudes**

Outcomes	written exam	oral exam	test	essay/paper /portfolio	tasks/ homeworks	individual presentation	group presentation	classroom activities	classroom discussion	individual project	group project
MSG1_K04		X	X								
MSG1_K06								X	X		

**Course contents**

1. Introduction to the Financial Accounting
2. Fundamental accounting principles
3. Basic accounting equation
4. Balance sheet structure
5. Posting principles on general ledger accounts and subledger accounts
6. The concept of assets, liabilities, capital, income, expenses, drawings accounts
7. Opening and closing balances of the accounts
8. Recording and interpreting different business transactions
9. Income statement structure
- 10 Registration system cost

**Recommended reading lists**

Accounting, Ch.T. Horngren, W.T.Harrison, M.S.Oliver. Pearson Educated Limited 2012

Accounting, P.J.Eisen, Barron's Educational Series 2007



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\* SS1- undergraduate studies \* SS2 - graduate studies \* SDang - doctoral studies  
\*\* MSG - International Economic Relations