

Course: Accounting Foundations		ECTS Points: 5
Course Code:		
Language: English		
Course description: basic course		
Lecturer: MA Julita Fiedorczuk		
Semester: <b>winter</b> /summer		Number of hours: 60 Lecture: 30 Classes: 30
<u>Courses to be completed before enrollment to the course: -</u>		
<u>Substantive content</u>		
<b>Lectures</b>		<b>Number of Hours</b>
1. Entity's sources of funding and resources and capitals. Basic polish financial statement.		4
2. Basic principles of accounting – accounting operations and their types, accounting policies, example of an interim financial report		3
3. Financial asstes		2
4. Accounts of receivable and liabilities		4
5. Inventories		4
6. Fixed Property		4
7. Cost accounting		3
8. Product Costing and Manufacturing Accounting		3
9. Accounting financial result		3
<u>Aim of the course is:</u>		
<ul style="list-style-type: none"> <li>- presentation of the scope and object of financial accounting,</li> <li>- acquainting students with basic concepts, rules and current accounting regulations,</li> <li>- acquainting students with the basic principles of recording economic transactions and developing practical skills in this field,</li> <li>- providing students with basic knowledge of balance sheet valuation and principles of preparing financial settlements.</li> </ul>		
<u>Teaching methods:</u>		
Solving accounting tasks and examples using legal solutions (case study accounting)		
<u>Literature:</u>		
<ol style="list-style-type: none"> <li>1. Weetman P.: Financial and management accounting, Pearson, 2016. XXIV.</li> <li>2. Grabowski R.: Fundamentals of financial accounting, Warszawa, Warsaw School of Economics, 2015.</li> <li>3. Horngren Ch. T.: Cost accounting, Pearson Education, 2015.</li> </ol>		