Course programme 2020/2021

● undergraduate studies

○ graduate studies

Course ID		Spring Semester	Language of the course: English

Course title:	Finance and financial accounting
Course title in Polish:	Finanse i rachunkowość finansowa

Total course hours:	45.00	ECTS	6

Lecturer:	Katarzyna Lewkowicz-Grzegorczyk, PhD
Prerequisite(s):	

I. Course description

Lectures:
1. The concept of the essence and functions of finance, 2. Evolution and theories of money, 3. Finances of enterprises and financial goals of the enterprise, 4. Sources of financing and structure of property and capital, 5. Financial statements (Balance sheet, Income statement, Statement of cash flows), 6. Financial accounting, a) Assets, Liabilities, Equity and Financial Performance, b) Fundamentals of bookkeeping, c) Accounting concepts and principles, d) Expenses/Costs and Revenues/Incomes, e) Assets, Liabilities and Equity
Classes:
1. Time Value of Money, 2. Sources and structure of capital and goodwill., 3. Financing strategies, 4. Profitability, 5. Leverage mechanisms in risk assessment, 6. Financial accounting –Overall principles of balance sheet valuation and profit measurement a) Inventories, b) Receivables/Payables, c) Fixed assets, d) Cost accounting, e) Revenues and expenses
7. Financial statements according to accounting act

Lecture: organizational lecture, informative lecture, analytical lecture, synthetic lecture, problem lecture, demonstration with description, discussion, e-learning, multimedia presentation.
Work in class: active participation, task solving, work under the guidance of classes in the field of a set of tasks, case study.

II. Course objectives

The objective of the course is to give students the ability of: the basic concepts and issues concerning financial accounting; familiarize students with the most important issues in the field of efficient management of enterprises finance, including first of all the sources of knowledge serving as making financial decisions, determinants of a company assets and capital structure and basic tools used in an area of enterprise finance management.

III. Knowledge, skills acquisition

Topic – content summary	Knowledge, Skills
Finances of enterprises and financial goals of the enterprise	knows the basic terms of enterprise finance and accounting
Time Value of Money	estimates the future and present value of an amount of money and serial payments
Sources of financing and structure of property and capital	identifies and arranges various sources of enterprise financing
Financial statements	student has knowledge of financial categories presented in the financial reports

IV. Assessment

Work in class: Activity in the class, presentation-discussion on the selected topics(50%) + Essay/presentation (50%)
Lectures: Exam (100%): test

Date: 04/10/2020

Lecturer signature : K. Lewkowicz-Grzegorczyk

Zofia Karczewska