

COURSE GUIDE

<u>Subject name</u>	Accounting for manufacturing companies
<u>Course of study</u>	Quality and Production Management
<u>The form of study</u>	Full-time
<u>Level of qualification</u>	First
<u>Year</u>	I
<u>Semester</u>	II
<u>The implementing entity</u>	Department of Finance, Banking and Accounting
<u>The person responsible for preparing</u>	Dr Karolina Rybicka
<u>Profile</u>	General academic
<u>ECTS points</u>	2

TYPE OF TEACHING – NUMBER OF HOURS PER SEMESTER

LACTURE	CLASS	LABORATORY	PROJECT	SEMINAR
15	15			

COURSE AIMS

- C1. To acquaint students with the basic accounting principles and obligatory regulations.
- C2. Making students aware of the possibilities offered by the recording and information system as well as financial reporting in obtaining information on the functioning of the company.

ENTRY REQUIREMENTS FOR KNOWLEDGE, SKILLS AND OTHER COMPETENCES

1. The student has basic knowledge about the company and its environment.
2. The student is able to describe the basic economic phenomena occurring in business entities.
3. The student has a general knowledge of financing business operations and the basics of management.
4. The student demonstrates the skill of analytical thinking and interpretation of results.

LEARNING OUTCOMES

- EU1. Student defines the basic concepts and accounting principles of an enterprise. Is able to use the terminology used in accounting and to communicate with financial and accounting services.
- EU2. Student classifies and characterizes assets and capital, distinguishes categories of costs and company revenues.
- EU3. Student can draw up a simplified balance sheet and profit and loss account and indicate their basic information values.
- EU4. Student knows the rules of balance and result accounts. Distinguishes between balance sheet and resultant operations and correctly registers them.

COURSE CONTENT

Type of teaching – LECTURE	Number of hours
W1. Accounting as part of the enterprise information system. The essence and functions of accounting. Basic accounting principles.	1
W2. National and international accounting regulations.	1
W3-W5. Characteristics of the property and sources of its financing. The concept and structure of the balance sheet. Main balance sheet principles.	3
W6. Types of economic events, economic operations and their impact on the balance sheet.	1
W7. Accounting documentation. Characteristics and types of accounting documents. Documents workflow.	1
W8. Elements of accounting books. Opening, keeping and closing accounting books.	1
W9-W10. The concept and essence of the T-account. Connecting and sharing accounts.	2

Chart of accounts.	
W11. Functioning of balance sheet accounts. Linking the balance sheet to accounts.	1
W12. Costs and revenues in the operations of the production enterprise. Functioning of cost and revenues accounts.	1
W13. General principles of record keeping and settlement of costs in a production enterprise.	1
W14. Types of revenues and their records.	1
W15. Concept and principles of determining the financial result. Elements of the profit and loss account.	1
Type of teaching – CLASS	Number of hours
C1. Application of accounting principles in the company's accounting policy.	1
C2-C3. Allocation of assets, equities and liabilities. Preparing the simplified balance sheet.	2
C4. Impact of economic operations on the balance sheet.	1
C5-C6. Recording basic economic transactions and calculation of their influence on different balance sheet categories.	2
C7. Preparation of trial balances and closing balance sheet.	1
C8-C10. Records of economic operations in determining the production cost.	3
C11-C13. Record of sales revenues and determination of the financial result.	3
C14. Preparing the simplified Income statement.	2
C15. Final test.	1

TEACHING TOOLS

1. Books and monographs.
2. Audiovisual presentation.
3. Tasks, Case study.

WAYS OF ASSESSMENT (F – FORMING, P – SUMMATIVE)

- F1. Student activity during classes.
F2. Observation of students' work in teams.
P1. Final test.

STUDENT WORKLOAD

Form of activity		Average number of hours for realization of the activity		
		[h]	ECTS	ECTS
Contact hours with the teacher	Lecture	15	0.6	0.96
Preparing to exam		9	0.36	
Contact hours with the teacher	Class	15	0.6	0.8
Preparing to classes		5	0.2	
Consultation		6	0.24	0.24
TOTAL NUMBER OF HOURS / ECTS CREDITS FOR THE COURSE		50	2	

BASIC AND SUPPLEMENTARY RESOURCE MATERIALS

Basic resources

1. Grabowski R. Fundamentals of Financial Accounting. wyd. SGH, Warszawa, 2015.
2. Karwowski M. Accounting and Financial Reporting. wyd. SGH, Warszawa, 2015.
3. Biernacki M. Exercises on Financial Accounting. Wrocław, Publishing House of Wrocław University of Economics, 2014.

Supplementary resources

1. Chluska J. (ed.) Cost Management in the Enterprises Under Globalization. Part 2. Częstochowa, Faculty of Management University of Technology, 2012.

2. Emerald Base: Accounting Research Journal; Accounting, Auditing and Accountability Journal.
3. Elsevier: The British Accounting Review.
4. Śnieżek E. Financial accounting. CCAE, Łódź 2007.
5. MacKenzie I. Professional English in Use. Finance, Cambridge University Press 2006.
6. Drury C. Management Accounting for Business. Cengage Learning EMEA, 2013.
7. Drury C. Cost and Management Accounting. Cengage Learning EMEA, 2011.
8. Rybicka K. Rezerwy w rachunkowości zakładu ubezpieczeń. Zeszyty Naukowe Uniwersytetu Szczecińskiego nr 765, Finanse, Rynki Finansowe, Ubezpieczenia Nr 61, Problemy współczesnej rachunkowości. Tom 2, Szczecin 2013.
9. Rybicka K. Teorie bilansowe aspekty teoretyczne. Zeszyty Naukowe SGH, Studia i Prace Kolegium Zarządzania i Finansów zeszyt naukowy nr 130, Warszawa 2013.
10. Rybicka K. Information aspects of cashflow statement of production company. Zeszyty Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, Performance Measurement and Management, No 290, Wrocław 2013.

TEACHERS (NAME, SURNAME, E-MAIL ADDRESS)

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MATRIX OF LEARNING OUTCOMES REALISATION

Learning outcome	Reference of given outcome to outcomes defined for whole program (PRK)	Course aims	Course content	Teaching tools	Ways of assessment
EU1	KW01, K_W02, K_W08, K_U02, K_U11, K_K02	C1	W1, W2, W7, W8, C1	1, 2	F1, F2, P1
EU2	K_W01, K_W02, K_W07, K_W08, K_U01, K_U02, K_U06, K_U11, K_K02	C1, C2	W3-W6, C2-C4	2,3,4	F1, F2, P1
EU3	K_W01, K_W02, K_W07, K_W08, K_U01, K_U02, K_U11, K_K02	C1, C2	W15, C7, C14	2,3,4	F1, F2, P1
EU4	K_W01, K_W02, K_W07, K_W08, K_U01, K_U02, K_U11, K_K02	C1	W9-W14, C5-C6, C8-C13	2,3,4	F1, F2, P1

FORM OF ASSESSMENT - DETAILS

	grade 2	grade 3	grade 4	grade 5
EU1	Student does not know definitions, basic accounting functions and rules. He cannot determine the importance of accounting in the enterprise information system.	Student is able to define the concept of accounting and has knowledge about the accounting information process in the enterprise. He knows the basic functions and accounting rules in an enterprise.	Student knows not only the structure and accounting functions in the enterprise and has knowledge about the accounting information process, but also is able to replace it and describe the rules of correct accounting. He can name national and international accounting regulations.	Student knows the structure, accounting functions in the company and has knowledge about the accounting information process. He can replace, describe the principles of correct accounting, briefly discuss domestic and international accounting regulations. Has knowledge about accounting documentation and accounting books.
EU2	Student is not able to list the company's	Student can list the elements of the	Student is able to list and characterize the	Student is able to classify elements of

	assets and sources of its origin using the correct terminology. He cannot define the concept of costs and revenues. He doesn't know the basic elements of the profit and loss account.	company's assets and sources of its origin using correct terminology and classify them into basic groups. However, he can not distinguish the concept of cost and expense and define income.	assets of the company and sources of its origin using the correct terminology. He can distinguish the concept of cost and expense and define revenue.	property and sources of its origin and characterize their individual groups. He cannot only determine what is the expense, and income; but knows and can describe individual cost groups and revenues.
EU3	Student doesn't know the basic elements of the profit and loss account.	Student knows the basic elements of the profit and loss account.	Student can draw up a simplified balance sheet and profit and loss account.	Student can draw up a simplified balance sheet and profit and loss account and indicate their information content for the company.
EU4	Student does not know the structure and rules of the account's operation. He cannot do recording according to the double-entry method.	Student has basic knowledge about the account. He knows the rules of balance sheet accounts and resultant. He can do simple recording according to the double-entry method. However, he cannot indicate the result and Balance sheet operation.	Student knows not only the rules of balance sheet accounts and resultant but it can also connect and share accounts. He can do recording according to the double-entry method, distinguishing between balance sheet and result operations.	Student knows the rules of account functioning, connecting and sharing accounts. Is able to efficiently make correct recording on accounts with indication of balance operations and resultant. He knows the essence and concept of financial result and is able to make an accountant determine the financial result.

ADDITIONAL USEFUL INFORMATION ABOUT THE COURSE

1. Information where presentation of classes, instruction, subjects of seminars can be found, etc. - presented to students during first classes, if required by the formula classes are sent electronically to the e-mail addresses of individual dean groups.
2. Information about the place of classes - Information can be found on the website of the Faculty of Management.
3. Information about the timing of classes (day of the week / time) - Information can be found on the website of the Faculty of Management.
4. Information about the consultation (time + place) - Information can be found on the website of the Faculty of Management.