

# SYLLABUS

Name: Accountancy (ZIPAOZ>SI6A19O)

Name in Polish:

Name in English: Accountancy

## Information on course:

Course offered by department: Faculty of Organization and Management

Course for department: Silesian University of Technology

## Default type of course examination report:

EGZ

## Language:

English

## Short description:

The aim of the course is to make you aware of the key principles and methods of accounting and their specificity compared to other information systems and their importance and use in the process of construction and analysis of financial statements

## Description:

The following topics are discussed during the lecture:

Accounting in the information system of an enterprise - the essence, functions, tasks, stages of the implementation of the information function of accounting, the subjective scope of accounting, the principles of building an information system of accounting.

Assets and liabilities of an enterprise - the concept and classification of fixed assets, current assets, capitals

own and third parties in the enterprise, balance sheet, balance sheet operations

Balance operations in the account system - Account as basic accounting devices - the concept and functions of the account,

account turnover and balances, vertical and horizontal division of accounts, rules for saving accounts, closing an account

Result operations - the essence of result operations, the concept of costs and losses as well as revenues and profits, principles

functioning of profit and loss accounts, profit and loss account /comparative variant/calculation variant

Recording and settlement of costs and revenues of economic activity - costs by type

functional and carrier, accruals, operating income, other costs and income

operating expenses, costs and revenues of financial activities

Determining the financial result - the principles of determining the financial result in the balance sheet and tax law,

charging the financial result, determining the financial result using the comparative and calculation method

Financial reporting - the essence and functions of financial reporting, elements of reporting

/balance sheet, profit and loss account, additional information, cash flows, other

Financial Statements.

## Bibliography:

P. Weetman, Financial and Management Accounting, Parson Education, 2015

Accounting - Corporate Finance Institute

R. Garrison, E.Noreen, P.Brewer, Managerial Accounting, 14th Edition, Mc Graw Hill, 2012

C. Gowthorpe, Business Accounting and Finance Sothwestern Cengage Learning EMEA, 2011

Messner Z., Rachunkowość finansowa z uwzględnieniem MSSF, PWN, Warszawa 2007

Cebrowska D. (red.) Rachunkowość finansowa ipodatkowa, PWN, Warszawa 2013.

## Learning outcomes:

The student knows the structure of the macro and micro environment of the enterprise and its impact on the activity of the enterprise, knows the principles of resource valuation and its impact on the costs of implemented processes and activities.

The student knows the basic organizational forms of enterprises, forms of taxation of enterprises and the principles of keeping records of economic operations.

Student knows the possibilities and barriers to the use of the accounting system in making management decisions, knows how to search for new instruments and tools and apply them in practice

Can classify costs, present the cost structure. Can determine the financial result of the company.

He knows the concept of result operations, defines costs, revenues, losses and extraordinary profits, knows how to determine the financial result in several stages and prepare a profit and loss account, knows the basic cost accounting models and areas of their use.

He can search for and check information on sound solutions used in accounting, he understands the need to modify and expand them in accordance with changes in the environment and internal management needs.

## Assessment methods and assessment criteria:

Final exam in the form of a test. Open-ended questions and a multiple-choice test with negative points.

51-60% rating 3.0

61-70% rating 3.5

71-80% rating 4.0

81-90% rating 4.5

91-100% rating 5.0

## Element of course groups in various terms:

Course group description	First term	Last term
missing group description in English (ZIPAOZ>SI-6-19-O)	2021/2022-L	

## Course credits in various terms:

### Management and Production Engineering, full-time first degree engineering studies 7 sem. (ZIPAOZ-SI7)

Type of credits	Number	First term	Last term
European Credit Transfer System (ECTS)	2	2021/2022-L	