



Przedmiot: Fundamentals of accounting				
Forma zajęć: wykład	Semestr: 3	Rok: 2	Wymiar godzin: 15	Punkty ECTS: 4
Forma zaliczenia: zaliczenie na ocenę		Typ przedmiotu: obowiązkowy		Język nauczania: angielski
Kierunek: Międzynarodowe Stosunki Gospodarcze			Tryb: stacjonarne	Rodzaj: licencjackie
Specjalność: International Business				
Katedra: Katedra Teorii Rachunkowości i Analizy Finansowej				
Stopień naukowy wykładowcy: dr		Imię i nazwisko wykładowcy: Wojciech Hasik		

Wymagania wstępne (przedmioty wprowadzające):

Microeconomics, Basics of Law

Program przedmiotu:

Accounting system, its functions and goals
Balance sheet: the basic equation
Assets and liabilities recognition and classification
Accounting cycles: from balance sheet to balance sheet
Double entry and types of accounting events (equivalent and non equivalent transaction, adjusting entries, settlement entries)
Ledger account – the basic accounting tool
Types and functions of other accounts (books) – synthetic and analytical accounts
Accounting concepts, principles and methods
Classification of revenues and costs (cost by kind and by function, operational and other segments)
Preparation of profit and loss account and financial result settlement
Basic components of financial statement and their relationship (balance sheet, profit and loss account, additional notes to financial statements, cash flow statements, statements of changes in equity)
Chart of accounts
Cash flow interpretation
Elements of cost accounting and managerial accounting

Metody dydaktyczne:

1. Lectures backed with ppt presentations. Students are given in advance the materials for lecture.
2. Self study - e-copy of readings are being provided next to the main reference book.

Cele przedmiotu:

knowledge: understanding of accounting concepts, rules of bookkeeping, the economic essence of reporting positions in financial statement, the role of accounting in management of the economic enterprise,
skills: interpretation & measurement of economic events, performing accounting entries, creating balance sheet and profit and loss account.

Warunki zaliczenia:

Final Exam (open questions)

Literatura podstawowa (do 4 pozycji):

1. Weygandt J. J., Kieso D. E., Kimmel P. D., Accounting Principles, 8th edn. Wiley, 2008.

Literatura uzupełniająca (do 4 pozycji):

1. Alexander D., Nobes C., Financial Accounting – an International Introduction, 2nd edn., Financial Times, Prentice Hall, 2004.
2. Choi F. D. S., Frost C. A., Meek G. K., International Accounting, Prentice Hall, Upper Saddle River 1999.