



FACULTY: *Economic and Social Sciences*
COURSE: *Economics*
LEVEL OF EDUCATION: *first-level studies (bachelor)*
FORM OF EDUCATION: *full-time*
PROFILE: practical

SUBJECT CARD (Syllabus)

Subject Name: Accounting				ECTS credits: 4		
Lecturer: according to the list of lecturers and the schedule of classes						
Year: 2	Lectures	Seminars	Laboratory exercises	Exercise	BUNA*	Form of credit*
Semester: 3	12	0	0	21	12	E/ZO
* E – exam; Z –credit; ZO – passing with an assessment; BUNA – without the participation of an academic teacher						
Purpose of the course: <i>the main objective of the course is to familiarize students with the tasks of the accounting information system in the enterprise, its structure and methods and principles of operation. In particular, the student should acquire knowledge of the information content of the company's financial statements, as well as the ability to read and understand it. In addition to the basic purpose of the subject, it is to shape the student's skills in recognizing the basic economic and financial categories in the enterprise (assets / liabilities, revenues / costs, receipts / expenses), as well as the ability to identify, measure and record them.</i>						
Didactic methods: <i>activating, simulation or problem method.</i> <i>Activating exercises, discussion, group work, problem and situational method. Tasks to solve on your own, practical exercises.</i>						
Prerequisites: <i>knowledge of the economic basics of the functioning of the enterprise, the structure and functions of the management process, as well as basic issues in the field of finance is required. Ability to apply record tools in accounting. Acquisition of the ability to record basic operations of inns in accounting accounts. Ability to draw up a balance sheet and to set turnovers and balances. Correct interpretation of basic accounting entries.</i>						
No	Subject matter of the classes					
I	LECTURE: 1. Property resources and sources of their origin. 2. Analysis of the balance sheet of the enterprise. 3. Functioning of balance sheet accounts. 4. Analytical records in ledger accounts. 5. General cost records. 6. Operating expenses, operating expenses and extraordinary results. 7. Determination of the financial result. 8. Basic financial statements and their analysis.					
II	SEMINARS: not applicable					
III	LABORATORY EXERCISES: not applicable					
IV	EXERCISE: 1. Balance sheet construction. Economic operations and their impact on the balance sheet of an enterprise. 2. Construction of the ledger account. Exercises in the field of recording business operations on accounting accounts. Double-entry rule. 3. Records of basic economic operations from the opening balance sheet to the closing balance sheet. Breakdown of turnover and balances. Closing balance. 4. Records in the field of correcting accounting errors. 5. Records in resulting accounts. 6. Basic records of generic costs. 7. Basic categories shaping the financial result (exercises).					
V	BUNA:					



	<div>1. Characteristics of property resources and sources of their origin.</div> <div>2. Analysis of the balance sheet on the example of a selected enterprise.</div> <div>3. Techniques for correcting accounting errors.</div> <div>4. The impact of business operations on the balance sheet of the entity.</div> <div>5. Breakdown and linking of ledger accounts.</div> <div>6. Rules for the functioning of non-balance-sheet accounts.</div> <div>7. Categories that shape the profit or loss of any enterprise.</div> <div>8. Characteristics of the basic financial statements.</div>		
Learning outcomes			
Directional effects – symbol and specification			Objective effects – specification
in the field of <u>KNOWLEDGEY</u>			
P6U_W	P6S_WG	E1_W01 Has a comprehensive knowledge of the place of economics in the system of sciences, its nature, methodology and related to other scientific disciplines, knows and understands the basic terminology of economic sciences along with the application of this practical knowledge in business activities.	Describes the financial statements, i.e. the balance sheet and the profit and loss account. Characterizes the accounting principles and the principles of accounting operations on accounts based on the learned legal norms. Forms, lists and identifies the basic concepts related to this subject.
P6U_W	P6S_WG	E1_W04 Knows and understands at an advanced level the application of selected mathematical, statistical methods and IT tools for the collection, analysis and presentation of economic and social data and their practical application in professional activities.	
			Presents records of economic operations from accounting. Writes economic phenomena and processes taking place in the enterprise.



P6U_W	P6S_WGP6S_WK	E1_W09 Knows and understands the principles of the functioning of the market economy and knows the basic principles of creating and developing various forms of entrepreneurship. Knows how to put this knowledge into practice.	Has knowledge of views on social structures, phenomena and institutions and types of social bonds, as well as their historical evolution. Knows the principles of creating and developing forms of individual entrepreneurship using knowledge in the field of economics.
P6U_W	P6S_WG	E1_W13 Knows and understands at an advanced level knowledge of accounting, financial reporting and analysis, corporate financial management, financial control and internal audit and its practical application in professional activities.	Has knowledge of accounting principles and the financial system and its impact on the functioning of the economy. Knows the concepts and methods of managing economic processes and human capital, understands the connections between areas and functions of management in socio-economic entities.
in terms of <u>SKILLS</u>:			
P6U_U	P6S_UW	E1_U01 Is able to correctly observe and interpret economic phenomena and economic processes in the context of legal, technological, political and cultural changes.	Designs and proposes alternative solutions in the management and management of the basic economic processes taking place in the enterprise.
P6U_U	P6S_UW	E1_U02 Is able to use his theoretical knowledge and effectively and effectively obtain reliable data from primary and secondary sources to analyze specific economic processes and phenomena in the field of economic disciplines.	Analyzes and implements the acquired knowledge to manage and manage the enterprise. Is able to use the acquired scientific knowledge to interpret socio-economic phenomena. Correctly uses norms and legal and organizational rules in order to solve a specific task in the field of economics.
P6U_U	P6S_UW P6S_UK	E1_U05 Can find and properly select sources of information, critically analyze, evaluate and synthesize this information, and participate in debates, presenting and discussing different opinions and positions.	Envisages a way out of the situation in the enterprise. Sets the criteria for optimal solutions, discusses these solutions. Criticizes inaccurate solutions. Hives his/her observations and conclusions.



P6U_U	P6S_UW P6S_UO	E1_U10 Independently identifies, diagnoses and resolves problems and applies various variants of solutions in business practice, in connection with the studied specialty.	Analyzes and evaluates the functioning of economic processes in the aspect of accounting basics. Has the ability to report the intentions and effects of the implemented activities.								
in the field of SOCIAL COMPETENCES:			<div>Strives for independent and effective work in learning about the functioning of laws, norms and accounting principles at the basic level.</div> <div>Willingly undertakes work in a team, maintaining an assertive attitude. Demonstrates accuracy and reliability in solving problems.</div> <div>Out of various types of irregularities and shortcomings tries to eliminate as soon as possible. Shows responsibility for the decisions made and knows how to defend them.</div>								
P6U_K	P6S_KR P6S_KK	E1_K01 Is ready to critically assess the level of their knowledge; recognizes the importance of knowledge in solving cognitive and practical problems and seeks the opinion of experts in case of difficulty in solving the problem on his/her own.									
P6U_K	P6S_KO P6S_KR	E1_K02 Is able to actively cooperate in teams, including international ones, and take on various roles with respect for social, cultural and legal norms, and perform responsible roles in the team, being aware of the decisions he makes, and also takes responsibility for the results of his/her work and the whole team.									
P6U_K	P6S_KO P6S_KR	E1_K06 Is able to think in an entrepreneurial way and skillfully communicate with the environment; adapts to new situations and conditions, acquires resistance to failure and stress.									
Ways to verify the outcome of this learning (KNOWLEDGE, SKILLS, SOCIAL COMPETENCES)											
Effects(symbol)	Written exam	Oral exam	Colloquium	Essay/Paper	Homework	Individual presentation	Group presentation	Activity in class	Participation in the discussion	Individual project	Group project
E1_W01, E1_W04, E1_W09, E1_W13	X		X		X			X	X	X	X
E1_U01, E1_U02, E1_U05, E1_U10,	X		X					X		X	X
E1_K01, E1_K02, E1_K06,	X		X					X		X	X



Form and conditions of passing the subject: passing the exercises in the form of a test, open/closed/mixed questions, additionally an entrance colloquia of 5-7 minutes, an exam in written form – issues of a closed and open interpretative nature.

The student's workload needed to achieve learning outcomes in hours and ECTS credits

Contact hours with an academic teacher

Types of classes	Number of hours
Participation in lectures	12
Participation in seminars	
Participation in exercises	21
Participation in laboratory classes	
Consultations (2 hours for the lecture, 1 hour for one training group, conv., sem.)	
Sum of	33

Student's own work divided into time (examples of student work forms)

Form of student work	Number of hours
Preparing for classes	14
Writing a paper/project/essay	14
Gathering materials and preparing presentations	
Self-reading	24
Preparing for colloquia/tests	15
Preparing for the written/oral exam in a subject	10
Preparation for written/oral credit in a subject	10
Sum of	87
Total (contact hours + student's own work)	120

4 ECTS

1.including the number of ECTS credits for contact hours with the direct participation of an academic teacher

1 ECTS

2.including the number of ECTS credits for hours carried out in the form of independent work

3 ECTS

Classes with a practical profile

Types of classes	Number of hours
Participation in laboratory exercises	
Preparing for practical credit	90
Sum of	90
Number of ECTS credits for practical classes	3 ECTS

Basic literature:

1. A. Souad, Fundamentals of Accounting, Toronto Academic Pr, Burlington 2024.
2. S. Bernard, R. Bernard, Fundamentals of Accounting and Practice of Bookkeeping, vol.1-2, Legare Street Pr, 2022.

Supplementary literature:

1. A. Thomas, Introduction to Financial Accounting, McGraw-Hill, New York 2019.
2. Ch. Horngren, W. Tietz, C. Thomas, W. Harrison, Suwardy T., Financial Accounting, Global Edition, PEARSON Education Limited, Harlow 2023.

Acceptance of the Vice-Rector: