

## ITEM CARD (SYLLABUS)

### Description of the course

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Code course		Course name	Analytical Accounting	
IBF/O/I/S/B1.21			Rachunkowość	
Language		English		
Academic Year		2024/2025		
Direction of study		International Business and Finance		
Level of education (study)		Level 1		
Profile of education (study)		General academic		
Form of study		Stationary		
Semester / semesters		2		
Belonging to a course groups		B1-Compulsory courses specific to the field of study		
Course status		compulsory		
Form of classes, hours, ECTS points		Form of classes	Number of hours	Number of ECTS points
		Lecture	15 [h]	2 ECTS
		Exercises	15 [h]	
		Seminar	[h]	
Relationship of subject	with profile of education (study)	Related to conducted scientific activity in the field of economics and finance		0,5 ECTS
	with qualifications	-----		ECTS
	with discipline	Economics and finance		2 ECTS
Form of teaching		traditional - classes organized at the University		
The criterion for the selection of students		All students of International Business and Finance		
Unit running course		Department of Finance, Insurance and Accounting		
Coordinator		Dr Jarosław Cwyl		
Faculty www address		http://weif.uniwersytetradom.pl		
E-mail, phone number of coordinator		jaroslaw.cwyl@uthrad.pl; (48) 361 74 67		

### COURSE OUTCOMES, METHODS OF TEACHING AND VERIFICATION OF THE EFFECTS OF EDUCATION

Purpose of the course:	The aim of the course is to acquire knowledge in the accounting on the following fields of historical research, rules and principles, financial information: in technics of posting, valuation of assets
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	and capital, reserves and debts.
Course teaching content:	<p>The course content is related to conducted scientific research.</p> <p><b>Lecture content:</b></p> <ol style="list-style-type: none"> <li>1. History of accounting (European tradition in accounting, Italian and English tradition) (2h, W1).</li> <li>2. Traditional concepts of accounting (2h, W1).</li> <li>3. Mathematical tools used in accounting (2h, W1).</li> <li>4. Basic posting (4h, W1).</li> <li>5. Bookkeeping (1h, W1).</li> <li>6. General and specific accounting principles (1h, W1).</li> <li>7. Contemporary tendency in accounting (2h, W1, BN).</li> <li>8. Financial information (1h, W1, BN).</li> </ol> <p><b>Exercises content:</b></p> <ol style="list-style-type: none"> <li>1. Chart of Accounts, Nominal Ledgers, T- accounts, Balance Sheet and Profit and Loss Account (2h, U1).</li> <li>2. Cash transactions, (3h, U1, U2).</li> <li>3. Accruals, Prepayments, (3h, U1, U2).</li> <li>4. Fixed Assets (2h, U1, U2).</li> <li>5. Other Special Posting (3h, U1, U2).</li> <li>6. Trail Balance (2h, U1, U2).</li> </ol>
Method of teaching:	<i>instructional methods (lecture including multimedia techniques with elements of discussion);</i> <i>practical methods (demonstration, analytical exercises)</i>
Grading criteria, criteria for assessing learning outcomes, method of calculating the final grade:	<p><i>The condition for passing the course is achieving all the required learning outcomes specified for the course.</i></p> <p>Lecture - evaluation based on a written test</p> <p>Exercises- the grade is determined by the written test with open questions and exercises (it is required to get more than 50% points possible to achieve in the test), essay/project and activity during course. The final grade for exercises consist of average grade which is taken on course in each form of check.</p>

Education effects for the course in relation to the direction effects and form of classes				Verification methods of learning outcomes (form check)	
Number of education effect	Description effects of education for the subject (PEU) Student who has completed the course (W) knows and understands/(U) is able to /(K) is ready to:	Directional learning effect (KEU)	Form of realization of teaching	Examination form	Form check
W1	knows and understands to an advanced degree the specifics of information systems and the role and importance of information resources and data processing methods in companies	K_W09	Lecture	Pass with grade	Written test
U1	is able to correctly interpret basic accounting entries and construct a basic balance sheet and income statement.	K_U06	Exercises	Pass with grade	Written test
U2	is able to retrieve, analyse and use information from sources in a foreign language at B2 level, including those relevant to the field of study.	K_U10	Exercises	Pass with grade	Essay/Project

K1	is ready to evaluate his knowledge and recognise the importance of knowledge in solving cognitive and practical problems.	K_K01	Exercises	Pass with grade	Discussion/ activity during course
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Recommended reading, literature supplement, teaching aids					
<ol style="list-style-type: none"> <li>1. <i>R. Mattessich, The hundred years of accounting research. An international survey of personalities, ideas and publications, in Routledge new works in accounting history (ed.) G. Carnegie Melbourne University Private in Australia, John R. Edwards, Cardiff University, UK, Salvador Carmona Instituto de Empresa, Spain Dick Fleischman John Carroll University, USA Simultaneously published in the USA and Canada by Routledge 270 Madison Ave, New York, NY 10016.</i></li> <li>2. <i>R. Mattessich, A concise history of analytical accounting: examining the use of mathematical notions in our discipline. Revista Española de Historia de la Contabilidad, Spanish Journal of Accounting History No. 2 Junio 2005</i></li> <li>3. <i>K'Odongo Kaire, George Nduruchi, Clean surplus accounting theory in practice, UK 2020, Vol. VIII, Issue 7, July 2020.</i></li> <li>4. <i>L. Gentili, B. Giacomello, A New Mathematical Framework for the Balance Sheet Dynamic Modeling, Number: 5 March 2017.</i></li> </ol> <p><i>A detailed list of additional literature, web sources and teaching aids will be provided by a teacher during the first class</i></p>					

Student workload needed to achieve the assumed learning outcomes - balance of ECTS points			
Participation in classes, activities	Student's working hours [h]		
	Other hours. Contact (IGK)	Classes without a teacher – student's own work (ZBN)	Classes
Participation in Lectures/ Seminars	X	X	15 [h]
Participation in Exercises/Laboratories	X	X	15 [h]
Participation in the Consultation	5 [h]	X	X
Preparing to lectures/ exercises/seminars Preparation for an examination	X	15 [h]	X
Summary of student's workload	5 [h]/0,2 ECTS	15 [h]/ 0,6 ECTS	30 [h]/ 1,2 ECTS
Points of ECTS for subject	50 [h] / 2,0 ECTS		

Additional information and remarks
<p>For students with special needs, including those with disabilities and chronic illnesses, the methods and forms of verifying learning outcomes specified above (in the course syllabus) are appropriately adjusted to meet the individual needs of these students.</p> <p>"The detailed rules and rights of students with special needs, including those with disabilities and chronic illnesses, regarding participation, assessment, and examinations, are specified in the Study Regulations, Study Rules, and Procedures for Ensuring Accessibility of the Educational Process for Students with Special Needs, including those with disabilities and chronic illnesses."</p>