**SYLLABUS**

**regarding the qualification cycle FROM 2023TO 2024**

1. Basic Course/Module Information

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| --- | --- |
| Course/Module title | Basic accounting |
| Course/Module code \* |  |
| Faculty (name of the unit offering the field of study) | College of Natural Sciences |
| Name of the unit running the course | Department of Agricultural and Food Production Engineering |
| Field of study | Food Technology and Human Nutrition Technology, Agriculture, Environmental Protection |
| Qualification level |  |
| Profile | General academic |
| Study mode | Stationary |
| Year and semester of studies | Semester 2 |
| Course type | Erasmus + program |
| Language of instruction | English |
| Coordinator | Marcin Halicki, PhD in Managerial Economics |
| Course instructor | Marcin Halicki, PhD in Managerial Economics |

\* - as agreed at the faculty

1.1.Learning format – number of hours and ECTS credits

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Semester  (n0.) | Lectures | Classes | Colloquia | Lab classes | Seminars | Practical classes | Internships | others | **ECTS credits** |
| 2 | 30 |  |  |  |  |  |  |  | 5 |

1.2. Course delivery methods

- conducted in a traditional way

- involving distance education methods and techniques

1.3. Course/Module assessment (exam, pass with a grade, pass without a grade)

Pass with a grade

2. Prerequisites

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| Basic mathematics |

3. Objectives, Learning Outcomes, Course Content, and Instructional Methods

3.1. Course/Module objectives

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| --- | --- |
| O1 | The student is acquainted with the main role of financial statement analysis |
| O2 | The student is acquainted with: balance sheet, income statement, statement of comprehensive income and cash flow statement |
| O3 | The student is acquainted with IFRS and U.S. GAAP |

3.2. Course/Module Learning Outcomes (to be completed by the coordinator)

|  |  |  |
| --- | --- | --- |
| Learning Outcome | The description of the learning outcome  defined for the course/module | Relation to the degree programme outcomes |
| LO\_01 | The student knows the roles of financial statement analysis and financial reporting | K\_W09, K\_W10 |
| LO\_02 | The student knows how to analyse balance sheet, income statement, statement of comprehensive income and cash flow statement | K\_W09, K\_W10 |
| LO\_03 | The student knows the main accounting standards: IFRS and U.S. GAAP | K\_W09, K\_W10 |
| LO\_04 | The student knows how to interact and work in a group, taking different roles | K\_K01 |

**3.3. Course content (to be completed by the coordinator)**

1. Lectures

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| Content outline |
| Roles of financial reporting |
| Roles of financial statement analysis |
| Components of the balance sheet |
| Components of the income statement |
| The analysis of the statement of comprehensive income and the cash flow statement |
| The difference between IFRS and U.S. GAAP |

1. Classes, tutorials/seminars, colloquia, laboratories, practical classes

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| Content outline |
|  |

3.4. Methods of Instruction

Lecture: a lecture supported by a multimedia presentation

4. Assessment techniques and criteria

4.1 Methods of evaluating learning outcomes

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| --- | --- | --- |
| Learning outcome | Methods of assessment of learning outcomes (e.g. test, oral exam, written exam, project, report, observation during classes) | Learning format (lectures, classes,…) |
| LO-01 | A written test with open questions | lectures |
| LO-o2 | A written test with open questions | lectures |
| LO-o3 | A written test with open questions | lectures |
| LO-o4 | The observation during classes | lectures |

4.2 Course assessment criteria

|  |
| --- |
| *A lecture is passed on the basis of a positive grade from the test* (>50% *% of the maximum number of points*):  3,0 >51%,  3,5 >61 %,  4,0 >71%,  4,5 >81%,  5,0 >91%. |

5. Total student workload needed to achieve the intended learning outcomes

– number of hours and ECTS credits

|  |  |
| --- | --- |
| Activity | Number of hours |
| Scheduled course contact hours | 30 |
| Other contact hours involving the teacher (consultation hours, examinations) | 20 |
| Non-contact hours - student's own work (preparation for classes or examinations, projects, etc.) | 75 |
| Total number of hours | 125 |
| Total number of ECTS credits | 5 |

\* One ECTS point corresponds to 25-30 hours of total student workload

6. Internships related to the course/module

|  |  |
| --- | --- |
| Number of hours |  |
| Internship regulations and procedures |  |

7. Instructional materials

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| Compulsory literature: Fridson M.S., Alvarez F., Financial Statement Analysis: A Practitioner's Guide, 4th Edition, Wiley, 2011Revsine L., Collins D., Johnson B., Mittelstaedt B., Soffer L., Financial Reporting and Analysis, 7th Edition, Publisher: McGraw-Hill Publishing, 2018  Horngren C.T., Datar S.M., Rajan M.V. Cost Accounting - A Managerial Emphasis, Pearson 2012  Atkinson A.A., Management accounting, Upper Saddle River, NJ : Pearson/Prentice Hall, 2007 |
| Complementary literature:  Drury C., Management and cost accounting, Low Priced Edition, 1992 |

Approved by the Head of the Department or an authorised person