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| FACULTY: | Faculty of Economic Sciences |
| FIELD OF STUDY: | **Economics**  **Management**  **Tourism and Recreation**  **Finances and Accounting**  **Logistics** |
| ERASMUS COORDINATOR OF THE FACULTY: | Małgorzata Czerwińska-Jaśkiewicz |
| E-MAIL ADDRESS OF THE COORDINATOR: | malgorzata.czerwinska-jaskiewicz@tu.koszalin.pl |
| COURSE TITLE: | **Accounting** |
| LECTURER’S NAME: | **dr Krzysztof Dziadek** |
| E-MAIL ADDRESS OF THE LECTURER: | krzysztof.dziadek@tu.koszalin.pl |
| ECTS POINTS FOR THE COURSE: | 5 ECTS |
| COURSE CODE (USOS): | 0611>0500-Rach |
| ACADEMIC YEAR: | 2024/2025 |
| SEMESTER: (W – winter, S – summer) | W |
| HOURS IN SEMESTER: | Lectures – 30 hrs  Exercises – 30 hrs |
| LEVEL OF THE COURSE:  (1st cycle, 2nd cycle, 3rd cycle) | 1st cycle |
| TEACHING METHOD:  (lecture, laboratory, group tutorials, seminar, other-what type?) | lectures, exercises |
| LANGUAGE OF INSTRUCTION: | * **English full time scheme for classes with 5 and more international Erasmus+ students enrolled/accepted;** * **English 50% individually with the teacher + Polish 50% with Polish students or individual project work- scheme for classes with less than 5 international Erasmus+ students enrolled/ accepted;** |
| ASSESSMENT METHOD:  (written exam, oral exam, class test, written reports, project work, presentation, continuous assessment, other – what type?) | written exam - lectures  written assignment - excercises |
| COURSE CONTENT: | 1. The essence of accounting. 2. Principles and regulations governing accounting. 3. Basic categories of the accounting system. 4. Organization of accounting. 5. Balance sheet. Structure of assets and liabilities. 6. Economic transactions and their documentation. 7. Impact of economic transactions on the balance sheet. 8. Recording of economic transactions on balance sheet accounts. 9. Correcting accounting errors. 10. Profit and loss account. 11. Classification of revenues and gains, costs and losses. 12. Recording of economic transactions on income statement accounts. 13. Determination of financial result. 14. Tangible fixed assets, intangible assets and legal rights, investments, settlements, inventories, equity, reserves – essence, valuation, and recording. |
| ADDITIONAL INFORMATION: | In the course, students learn the principles of accounting in a business, including classification of the company's assets and sources of its financing, classification of costs and revenues, as well as determining the financial result of the company. |

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