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| FACULTY: | Koszalin University of Technology  Faculty of Economic Sciences |
| FIELD OF STUDY: | **FINANCE AND ACCOUNTING** |
| ERASMUS COORDINATOR OF THE FACULTY: | Małgorzata Czerwińska-Jaśkiewicz, Phd |
| E-MAIL ADDRESS OF THE COORDINATOR: | malgorzata.czerwinska@tu.koszalin.pl |
| COURSE TITLE: | **Financial accounting** |
| LECTURER’S NAME: | Dariusz Kotarski, Phd |
| E-MAIL ADDRESS OF THE LECTURER: | dariusz.kotarski@tu.koszalin.pl |
| ECTS POINTS FOR THE COURSE: | 4 |
| ACADEMIC YEAR: | 2023/2024 |
| SEMESTER:  (W – winter, S – summer) | W or S |
| HOURS IN SEMESTER: | Lectures: 15 hours  Workshops: 15 hours |
| LEVEL OF THE COURSE:  (1st cycle, 2nd cycle, 3rd cycle) | 1st cycle |
| TEACHING METHOD:  (lecture, laboratory, group tutorials, seminar, other-what type?) | Lecture, workshops |
| LANGUAGE OF INSTRUCTION: | English, Polish, (separate group with English depends from number of the incoming students) |
| ASSESSMENT METOD:  (written exam, oral exam, class test, written reports, project work, presentation, continuous assessment, other – what type?) | Written exam (test) |
| COURSE CONTENT: | 1. Accounting system in an organization 2. Accounting principles and standards 3. Fixed assets, intangible assets, current liabilities, payrolls 4. Long term liabilities, investments 5. Accounting equation problems (in practice) 6. Organization of the Inventory 7. Cost accounting (an introduction to cost terms and purposes, procedures and calculations) 8. Financial statements |
| ADDITIONAL INFORMATION: | **Didactic methods:**  PowerPoint Screencasts, Discussion in a group, case study. |

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