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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: | **Accounting I** |
| LECTURER’S NAME: | Krzysztof Dziadek, Phd |
| E-MAIL ADDRESS OF THE LECTURER: | krzysztof.dziadek@tu.koszalin.pl |
| ECTS POINTS FOR THE COURSE: | 4 |
| ACADEMIC YEAR: | **2023/2024** |
| SEMESTER:  (W – winter, S – summer) | W or S |
| HOURS IN SEMESTER: | Workshops: 30 hours |
| LEVEL OF THE COURSE:  (1st cycle, 2nd cycle, 3rd cycle) | 1st cycle |
| TEACHING METHOD:  (lecture, laboratory, group tutorials, seminar, other-what type?) | 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?) | Preparation of paper (with reference to the literature) on the topic: The differences between Polish and X accounting of business units. |
| COURSE CONTENT: | 1. Basic principles of Accounting (meaning of Accounting, Accounting Principles, branches of Accounting, Accounting Process). 2. Book-keeping vs. Accountancy (differences between book-keeping and Accounting, classification of balance sheet, double entry accounting). 3. Books of accounts (the journal / day book, general ledger, subsidiary ledger, trial balances of general and subsidiary ledger accounts, inventory). 4. Recording a transaction in accounts that cause a changes of balance sheet structure. 5. Recording a transaction in accounts that cause a changes of profit and loss account. 6. Preparation of balance sheet, profit and loss account on the basis of the accounting records. |
| ADDITIONAL INFORMATION: | Didactic methods:  Case studies, individual tasks (for students), analysis of empirical material |

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