

**Field of study:****Finance and Accounting****Subject: Intermediate Financial Accounting**

Level of study: undergraduate studies

System of study: Full-time

Profile of studies: general academic

Subject: Intermediate Financial Accounting

Form of classes and the ECTS points

	Number of hours	ECTS points	Credit
lectures	30		exam
exercises	30		credit with mark
Total	60	5	

Aims of teaching

This course provide a comprehensive study of financial accounting theory and financial accounting reporting. The course will concentrate on the foundations of financial accounting and include an in-depth study of generally accepted accounting principles and concepts. Emphasis will be on a deeper understanding of financial statements, earnings management, and the revenue/receivables/cash cycle.

Intended learning outcomes

KNOWLEDGE		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_W1	To use quantitative reasoning processes to understand, analyze, and solve accounting problems	FiR_WG07_Lic FiR_WG09_Lic FiR_WG10_Lic FiR_WG14_Lic FiR_WG18_Lic FiR_WK01_Lic FiR_WK02_Lic
SKILLS		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_U1	To identify and apply the concepts, conventions, and generally accepted accounting principles which underlie financial accounting and reporting To interact effectively with individuals and groups in an online environment	FiR_UW02_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UW06_Lic FiR_UK01_Lic FiR_UU01_Lic
SOCIAL COMPETENCES		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_K1	To demonstrate competency in applying proper accounting concepts and rules to complex accounting issues To focus on enhancing the development of business communication skills To utilize a variety of research sources to solve accounting research problems	FiR_KK01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KO04_Lic FiR_KR01_Lic FiR_KR02_Lic FiR_KK04_Lic

Course content

NUMBER	DESCRIPTION	FORM OF CLASSES	NUMBER OF HOURS
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NUMBER	DESCRIPTION	FORM OF CLASSES	NUMBER OF HOURS
1	Equity and liabilities	lectures exercises	4 / 8 4 / 8
2	Current Liabilities and Contingencies	lectures exercises	3 / 6 3 / 6
3	Non-current Liabilities	lectures exercises	3 / 6 3 / 6
4	Investments	lectures exercises	4 / 8 4 / 8
5	Long term contracts	lectures exercises	3 / 6 3 / 6
6	Share-Based Compensation	lectures exercises	2 / 4 2 / 4
7	Accounting Change & Error Correction	lectures exercises	2 / 4 2 / 4
8	Income Taxes	lectures exercises	2 / 4 2 / 4
9	Pensions & Postretirement Benefits	lectures exercises	2 / 4 2 / 4
10	Statement of Cash Flows	lectures exercises	3 / 6 3 / 6
11	Leases	lectures exercises	2 / 4 2 / 4

Conditions of completion

LECTURES

TYPE OF CREDIT	CREDIT INFLUENCE (IN %)
Exam (for the lecturers only)	70
Presence in classes	15
Class work	15

EXERCISES

TYPE OF CREDIT	CREDIT INFLUENCE (IN %)
Presence in classes	15
Class work	15
Final project	70

Teaching methods

- exercises
- lectures accompanied by an analysis of case studies
- lectures with discussion
- multimedia presentations

Reading (compulsory)

- Spiceland; Sepe; Nelson. Intermediate Accounting 2014

Reading (additional)

- Kieso, Donald E., Weygand, Jerry J., and Warfield, Terry D. . Intermediate Accounting 2013
- Claire B. May, Gordon S. May . Effective Writing: A Handbook for Accountants (10th Edition) 2014

Odniesienie efektów przedmiotowych do efektów kierunkowych, treści kształcenia, metod weryfikacji

SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
KNOWLEDGE			
P_W1	FiR_WG07_Lic FiR_WG09_Lic FiR_WG10_Lic FiR_WG14_Lic FiR_WG18_Lic FiR_WK01_Lic FiR_WK02_Lic	1 2 3 4 5 6 7 8 9 10 11	Active class participation Active participation in classes in solving tasks, examples and case studies Exam - test Presence
SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
SKILLS			
P_U1	FiR_UW02_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UW06_Lic FiR_UK01_Lic FiR_UU01_Lic	1 2 3 4 5 6 7 8 9 10 11	Active class participation Presence Group discussion active participation in classes Active participation in classes in solving tasks, examples and case studies Exam - test
SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
SOCIAL COMPETENCES			
P_K1	FiR_KK01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KK04_Lic FiR_KR01_Lic FiR_KR02_Lic FiR_KK04_Lic	1 2 3 4 5 6 7 8 9 10 11	Active class participation Presence Group discussion active participation in classes Active participation in classes in solving tasks, examples and case studies