



**Field of study:**

**Management**

**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	8	

**Aims of teaching**

This course is the second in a series of three intermediate financial accounting courses which 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, equity accounting, leases etc

## 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	Zarz_WG01_Lic Zarz_WG04_Lic Zarz_WG07_Lic Zarz_WG09_Lic Zarz_WG12_Lic Zarz_WG13_Lic Zarz_WK05_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	Zarz_UW02_Lic Zarz_UW10_Lic Zarz_UK03_Lic Zarz_UO01_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	Zarz_KK01_Lic Zarz_KK02_Lic Zarz_KO03_Lic Zarz_KR02_Lic

## Course content

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

NUMBER	DESCRIPTION	FORM OF CLASSES	NUMBER OF HOURS
3	Non-current Liabilities	lectures exercises	3 / 6 3 / 6
4	Investments	lectures exercises	3 / 6 3 / 6
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	4 / 8 4 / 8
11	Leases	lectures exercises	2 / 4 2 / 4

## Conditions of completion

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### LECTURES

TYPE OF CREDIT	CREDIT INFLUENCE (IN %)
Exam (for the lecturers only)	85
Presence in classes	15

### EXERCISES

TYPE OF CREDIT	CREDIT INFLUENCE (IN %)
Presence in classes	15
Project	15
Exercises final credit	70

## Teaching methods

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

## Reading (compulsory)

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- Spiceland; Sepe; Nelson. Intermediate Accounting 2014

## Reading (additional)

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- 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) 2013

## 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
<b>KNOWLEDGE</b>			
P_W1	Zarz_WG01_Lic Zarz_WG04_Lic Zarz_WG07_Lic Zarz_WG09_Lic Zarz_WG12_Lic Zarz_WG13_Lic Zarz_WK05_Lic	1 2 3 4 5 6 7 8 9 10 11	Active class participation Discussion during lectures Exam - test Exercising final test Homeworks lecture 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
<b>SKILLS</b>			
P_U1	Zarz_UW02_Lic Zarz_UW10_Lic Zarz_UK03_Lic Zarz_UO01_Lic	1 2 3 4 5 6 7 8 9 10 11	Active class participation Discussion during lectures Exam - test Exercising final test Homeworks Presence lecture
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
<b>SOCIAL COMPETENCES</b>			
P_K1	Zarz_KK01_Lic Zarz_KK02_Lic Zarz_KO03_Lic Zarz_KR02_Lic	1 2 3 4 5 6 7 8 9 10 11	Active class participation Discussion during lectures Exam - test Exercising final test Homeworks