



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 | 0 | | exam |
| exercises | 0 | | credit with mark |
| Total | 0 | 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 | 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) | 85 |
| Presence in classes | 15 |

EXERCISES

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

Teaching methods

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

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 | 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 Exam - test Homeworks Presence Exercising final 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 |
| SKILLS | | | |
| 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 Exam - test Homeworks Presence Individual and group assignments Exercising final 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 | 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 Exam - test Exercising final test Presence lecture Homeworks |