



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