

Title of Course	Financial Accounting		
Semester	Spring/Winter		
Teaching Hours per Course:	Total	- Lectures:	- Tutorials:
	30	15	15
ECTS Credits	2		
The content of education			
Aims of Course	<p>General aim of the subject: To provide basic information about the principles of accounting, accounting policy and financial reporting. Acquainting students with special cases of valuation of assets and sources of their financing as well as records of complex economic operations.</p> <p>Didactic objectives of the subject: 1. The ability to identify, evaluate and register leasing, financial instruments, long-term contracts, provisions and accruals, capital. 2 Ability to prepare a cash flow statement, a statement of changes in equity and consolidated financial statements.</p>		
Program	<ol style="list-style-type: none"> 1. Principles of accounting and features of financial statements. Accounting policy and balance sheet policy 2. Specific problems of identification and valuation of fixed and current assets. Impairment of assets. 3. Operating and financial leasing in the books of accounts. 4. Valuation and recording of financial instruments. 5. Valuation and recording of long-term contracts. 6. Principles of creating provisions and accruals. 7. Methods of merging capital companies 8. Statement of cash flows and statement of changes in equity 		
Conditions of completion	To get a positive assessment of the course you are obliged to pass tutorials and then writing exam.		
Teacher	Dr Monika Burzacka		