

Module: **Analytical Accounting**

Lecturer: Jarosław Cwyl, Ph.D

Semester :Winter/Summer

Type: Lecture

Hours: 15

Credit: Class test

ECTS: 5

Lectures are aimed at teaching students who are interested in expanding their knowledge of basic accounting rules which are necessary to understand the financial position of the firm.

The classes cover the following topics:

- Types of T-accounts
- Double entry and wide range of transactions
- Books of Prime Entry
- Fixed Assets
- The trial balance,
- Charts of accounts,
- Inventors and inventions in accounting,
- Historical aspects of the accounting rules,
- New tendencies in accounting,
- Compound interest in accounting process.

Finally, the final test is required as a form of testing abilities and knowledge which the student acquired.