

## ITEM CARD (SYLLABUS)

### Description of the course

Code course		Course name	INFORMATION SYSTEM OF ACCOUNTING		
IBF/O/I/S/B2.40b			SYSTEM INFORMACYJNY RACHUNKOWOŚCI		
Language		English			
Academic Year		2024/2025			
Direction of study		International Business and Finance			
Level of education (study)		Level 1			
Profile of education (study)		General academic			
Form of study		Stationary			
Semester / semesters		5			
Belonging to a course groups		B2- Elective courses specific to the field of study			
Course status		Elective			
Form of classes, hours, ECTS points		Form of classes	Number of hours	Number of ECTS points	
		Lecture	10 [h]	3 ECTS	
		Exercises	30 [h]		
		Seminar	[h]		
Relationship of subject	with profile of education (study)	Related to conducted scientific activity in the field of economics and finance			3 ECTS
	with qualifications	-----			ECTS
	with discipline	Economics and finance			3 ECTS
Form of teaching		traditional - classes organized at the University			
The criterion for the selection of students		All students of International Business and Finance			
Unit running course		Department of Finance, Insurance and Accounting			
Coordinator		dr hab. Marzanna Lament, prof. URad.			
Faculty www address		http://weif.uniwersytetradom.pl			
E-mail, phone number of coordinator		m.lament@uthrad.pl (48) 361-7001			

### COURSE OUTCOMES, METHODS OF TEACHING AND VERIFICATION OF THE EFFECTS OF EDUCATION

Purpose of the course:	The aim of the course is to present the accounting information system, in particular its characteristics and principles, and the disclosure obligations of business entities.
Course teaching content:	The course content is related to conducted scientific research.

	<p><b>Lecture content:</b></p> <p><b>1. Accounting - the assumptions of an information system: (W1, BN)</b></p> <p>1.1. Information and its characteristics  1.2. Types of information generated in the accounting system  1.3. Financial accounting versus management accounting  1.4. Characteristics of the accounting information system  1.5. The role and importance of accounting standards</p> <p><b>2. Organisation of accounting - its functions and their implementation: (W1, BN)</b></p> <p>2.1. Information resources of accounting (human, technical, procedural, financial)  2.2. Information function of accounting  2.3. Control function of accounting  2.4. Analytical function of accounting  2.5. Management function of accounting  2.6. Accounting statistical function</p> <p><b>3. Information obligations of business entities: (W1, BN)</b></p> <p>3.1. Scope of financial statements,  3.2. Reporting obligations of micro entities  3.3. Reporting obligations for small entities  3.4. Reporting obligations for financial institutions  3.5. Reporting obligations of public sector entities  3.6. Specificity of financial information by field of activity  3.7. Recipients of financial statements  3.8. Financial information vs. non-financial information - ESG (<i>Environmental Social Government</i>) reporting</p> <p><b>4. Accounting policies: (W1, BN)</b></p> <p>4.1. Concept of accounting policy  4.2. Scope of accounting policy  4.3. Opportunities for creating accounting policy  4.4. The concept of creative accounting</p> <p><b>5. Methods of preparing financial statements: (W1,W2, BN)</b></p> <p>5.1. Methods of preparing the balance sheet  5.2. Methods of preparing a income statement  5.3. Methods of preparing a cash flow statement  5.4. Methods of preparing financial statements and creating the image of the economic entity</p> <p><b>6. Information value of the balance sheet:(W1, W2, BN)</b></p> <p>6.1. Characteristics of assets  6.2. Scope of liabilities  6.3. Reading the balance sheet</p> <p><b>7. Financial income: (W1, W2, BN)</b></p> <p>7.1. Core operating income and expenses  7.2. Other operating income and expenses  7.3. Financial income and expenses  7.4. Compulsory charges to profit or loss</p> <p><b>8.Cash flow statement: (W1, W2, BN)</b></p> <p>8.1. Cash flows from operating activities  8.2. Flows from investing activities  8.3. Flows from financing activities</p> <p><b>Exercises content:</b></p> <p><b>1. Information obligations of business entities – case study: (U1, K1, K2, BN)</b></p> <p>1.1. Scope of financial statements,  1.2. Reporting obligations of micro entities  1.3. Reporting obligations for small entities  1.4. Reporting obligations for financial institutions  1.5 Reporting obligations of public sector entities  1.6. Specificity of financial information by field of activity  1.7. Recipients of financial statements  1.8. Financial information vs. non-financial information - ESG (<i>Environmental Social Government</i>) reporting</p>
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	<b>2. Accounting policies – case study: (U1, K1, K2, BN)</b> 2.1. Concept of accounting policy 2.2. Scope of accounting policy 2.3. Opportunities for creating accounting policy 2.4. The concept of creative accounting <b>3. Methods of preparing financial statements – case study: (U1, K1, K2, BN)</b> 3.1. Methods of preparing the balance sheet 3.2. Methods of preparing a income statement 3.3. Methods of preparing a cash flow statement 3.4. Methods of preparing financial statements and creating the image of the economic entity <b>4. Information value of the balance sheet – case study: (U1, K1, K2, BN)</b> 4.1. Characteristics of assets 4.2. Scope of liabilities 4.3. Reading the balance sheet <b>5. Financial income – case study: (U1, K1, K2, BN)</b> 5.1. Core operating income and expenses 5.2. Other operating income and expenses 5.3. Financial income and expenses 5.4. Compulsory charges to profit or loss <b>6. Cash flow statement – case study: (U1, K1, K2, BN)</b> 6.1. Cash flows from operating activities 6.2. Flows from investing activities 6.3. Flows from financing activities <b>7. Test.</b>
Method of teaching:	<i>Lectures, classes/practical analytical exercises, case studies.</i>
Grading criteria, criteria for assessing learning outcomes, method of calculating the final grade:	<i>The condition for passing the course is achieving all the required learning outcomes specified for the course.</i>  Total marks: 10% class activity, 90% final test. Final test - closed questions (30 questions). 30 marks can be obtained. Passes 50% of correct answers + 1 mark - 16 marks - 3.0 65% of correct answers - 20 points - 3.5 75% of correct answers - 23 points - 4.0 85% of correct answers - 26 pts - 4.5 95% of correct answers - 28 pts - 5.0

Education effects for the course in relation to the direction effects and form of classes				Verification methods of learning outcomes (form check)	
Number of education effect	Description effects of education for the subject (PEU) Student who has completed the course (W) knows and understands/(U) is able to /(K) is ready to:	Directional learning effect (KEU)	Form of realization of teaching	Examination form	Form check
W1	Student knows and understands the scope of the information system of accounting	K_W09	Lecture	Pass with a grade	Final test (closed questions)
W2	Student knows and understands reporting standards	K_W09	Lecture	Pass with a grade	Final test (closed questions)
U1	Student is able to read the financial report and interpret financial data	K_U01	Exercises	Pass with a grade	Final test (closed questions)
K1	Student is ready to critically evaluate his knowledge and recognise the importance of accounting information in making financial decisions	K_K01	Exercises	Pass with a grade	Final test (closed questions) class activity
K2	Student is ready to perform professional roles responsibly and adhere to professional ethics - understands the	K_K05	Exercises	Pass with a grade	Final test (closed questions), class activity

	social responsibility of the preparer of financial and non-financial information.				
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Recommended reading, literature supplement, teaching aids					
<ol style="list-style-type: none"> <li>1. Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC.</li> <li>2. Wahlen J. M., <i>Financial reporting, financial statement analysis and valuation</i>, Cengage Learning, London 2022.</li> <li>3. McLaney E., <i>Accounting and finance: an introduction</i>, Pearson Education Limited, London, 2023.</li> <li>4. Agee G., <i>Financial statement analysis: a practitioners guide</i>, John Wiley &amp; Sons, London 2022.</li> <li>5. Singh S., <i>Analysis &amp; interpretation of financial statement</i>, Scholars' Press, London 2022.</li> <li>6. Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting.</li> <li>7. Lament M., <i>ESG (Environment Social Governance) reporting – challenges for enterprises</i>, In: <i>Financial stability, economic growth and sustainable development</i>, M. Baudry, S. I. Bukowski, M. Lament (Eds), Routledge, London 2024.</li> <li>8. <i>The ABCs of ESG reporting: What are ESG and sustainability reports, why are they important, and what do CFOs need to know</i>, <a href="https://www.wolterskluwer.com/en/expert-insights/the-abcs-of-esg-reporting">https://www.wolterskluwer.com/en/expert-insights/the-abcs-of-esg-reporting</a></li> </ol> <p><i>A detailed list of additional literature, web sources and teaching aids will be provided by a teacher during the first class</i></p>					

Student workload needed to achieve the assumed learning outcomes - balance of ECTS points			
Participation in classes, activities	Student's working hours [h]		
	Other hours. Contact (IGK)	Classes without a teacher – student's own work (ZBN)	Classes
Participation in Lectures/ Seminars	X	X	10 [h]
Participation in Exercises/Laboratories	X	X	30 [h]
Participation in the Consultation	5 [h]	X	X
Preparing to lectures/ exercises/seminars Preparation for an examination	X	30 [h]	X
Summary of student's workload	5 [h]/ 0,2 ECTS	30 [h]/ 1,2 ECTS	40 [h]/ 1,6 ECTS
Points of ECTS for subject	<b>75 [h] / 3 ECTS</b>		

Additional information and remarks
<p>For students with special needs, including those with disabilities and chronic illnesses, the methods and forms of verifying learning outcomes specified above (in the course syllabus) are appropriately adjusted to meet the individual needs of these students.</p> <p>"The detailed rules and rights of students with special needs, including those with disabilities and chronic illnesses, regarding participation, assessment, and examinations, are specified in the Study Regulations, Study Rules, and Procedures for Ensuring Accessibility of the Educational Process for Students with Special Needs, including those with disabilities and chronic illnesses."</p>