

<i>Course name</i>	Finance II (Finance and Accounting)							
<i>Language of instruction</i>	English							
<i>Programme</i>	Business and Technology (BT)							
<i>Type of studies</i>	BSc studies							
<i>Unit running the programme</i>	Department of Finances, Banking and Management Accounting							
<i>Course coordinator and academic teachers</i>	Karolina Rybicka, Dr							
<i>Form of classes and number of hours</i>	Sem.	Lectures	Tutorials	Lab.	Proj.	Sem.	Credit points	
	V	15	15				3	
<i>Learning outcomes</i>	The outcome of the course is the ability of the student to understand the conceptions and principles of finances and financial management. After finishing this course the student can identify basic ideas of accounting and financial system. The student knows basic law regulations and can use financial information in chosen decision areas. He can recognise basic sources of financing business activity. The student can use information from financial statements.							
<i>Prerequisites (courses)</i>	Economics, Engineering Costing (Finance, Accounting)							
<i>Prerequisites</i>	Knowledge of basic economic categories, mechanisms and functioning business units, basic accounting and financial categories, fundamentals of law regulations							
<i>Course description</i>	<p>LECTURE</p> <ol style="list-style-type: none"> 1. Introduction: basic financial and accounting conceptions. 2. The banking system. 3. Principles of financing and investing. Gathering foreign capital. 4. Investment. Methods of investment projects analysis. 5. Tax system. Tax classification. 6. Assets, equities and liabilities. 7. Financial income - methods of settlement. 8. Use of financial statements - ratio analysis. <p>TUTORIALS</p> <ol style="list-style-type: none"> 1. Basic financial and accounting conceptions. 2. Central bank activity. Commercial banks 3. Foreign capital – shares, financial instruments, investment funds. 4. Cost of capital 5. Methods of investment projects analysis - simple and discounted methods. 6. Tax system analysis. Basic ideas. 7. Evidence of assets, equities and liabilities. Evidence of costs and revenues. 8. Calculation of financial income. 9. Ratio analysis. 							
<i>Form of assessment</i>	Written assessment – theory and exercises							
<i>Reference materials</i>	<ol style="list-style-type: none"> 1. E.Śniezek, <i>Financial accounting</i>, CCAE, Łódź 2007 2. I.MacKenzie, <i>Professional English in Use. Finance</i>, Cambridge University Press 2006 3. C.Drury, <i>Management Accounting for Business</i>, Cengage Learning EMEA, 2013 4. C.Drury, <i>Cost Accounting</i>, Butterworth-Heinemann Ltd, 1988 5. C.Drury, <i>Cost and Management Accounting</i>, Cengage Learning EMEA, 2011 6. <i>Rachunkowość zarządcza i rachunek kosztów w systemie informacyjnym przedsiębiorstwa</i>, ed.A.Karmańska, Difin, Warszawa 2009 7. <i>Controlling kosztów i rachunkowość zarządcza</i>, ed.G.K.Świdorska, Difin, Warszawa 2010 8. W.Bień, <i>Zarządzanie finansami przedsiębiorstwa</i>, Difin, Warszawa 2011 9. <i>Rachunkowość finansowa i podatkowa</i>, ed.T.Cebrowska, Wydawnictwo Naukowe PWN, Warszawa 2005 10. M.Sierpińska, T.Jachna, <i>Ocena przedsiębiorstwa według standardów światowych</i>, Wydawnictwo Naukowe PWN, Warszawa 2005 11. Law regulations 12. International Accounting Standard 12 – Income Tax 							
<i>e-mail of the course coordinator and academic teachers</i>	ryba@zim.pcz.pl							
<i>Average student workload (teaching hours+individual)</i>	2 teaching hours + 2 hours of individual work per week							
<i>Updated on:</i>	17.10.2013							