

**COURSE CATALOGUE
(ECTS INFORMATION PACKAGE)**

**FIELD ECONOMY
FIRST-CYCLE STUDIES**



Legnica 2011/2012

Field: Economy

Studying Economy provides graduates solid fundamentals in economics which is useful in management of finance, human resources and material resources. The graduates develop the skills necessary to analyze information properly and make logical decisions based on economic knowledge. Graduates may be employed in private or public companies as well as in a wide range of state government organizations. They also may run their own economic activity.

Specialization: Accountancy and internal audit

Graduates gain knowledge from the field of companies and small businesses accountancy, budget accountancy, non-profit organization accountancy, methodology and procedures of internal audit. They develop skills used in preparing financial statement and tax declarations. They also become equipped with practical skills of qualifying and using the mechanisms, techniques, and rules of internal audit. Graduates are well-prepared to work in finance, accountancy or audit departments in private or public company, a state government organizations, tax offices, banks and other financial organizations.

Specialization: Economic analysis

Graduates gain knowledge in analyzing economic phenomena and processes which exist within or outside an organization. They become equipped with skills of making economic decision and determining opportunity costs of the decision. Graduates are well-prepared to find job in analysis departments in a wide range of companies and organizations.

Admission requirements

The minimum requirement for admission to the degree program is the secondary school graduation certificate or an equivalent foreign document confirmed by the Polish education authorities. During the admission procedure the results in mathematics, foreign language and one of the selected subjects: Polish, geography, history or Civics (knowledge on society) from that certificate are taken into account.

Final examination

The diploma examination is an oral examination. During the examination the student should demonstrate a general understanding of field/specialization and the knowledge related to the dissertation.

The rules determining the final result of the studies are described in The Rules of Study at The Witelon University of Applied Sciences in Legnica. The final result is the sum of: 0,6 of the arithmetical mean of all the grades achieved during the study, 0,2 of the grade for the diploma thesis and 0,2 of the grade for the final exam.

Examination and assessment regulations

General examination and assessment regulations are described in detail in The Rules of Study at The Witelon University of Applied Sciences in Legnica. Assessment methods of individual courses are given in the programs of these courses.

ECTS departmental coordinator

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Major: Economy
Recruitment 2011

Stationary

Year I

Lp.	Name of subject	Number of hours	Semester 1					ECTS	Semester 2					ECTS	Form of credit
			lc	c	lb	p	s		lc	c	lb	p	s		
Subjects of general education															
1	Sociology	30	30					2							Grade
2	Information technology	30											30	2	Grade
3	Lectures At choice	30	30					2							Grade
Basic subjects															
4	Microeconomics	60	30	30				6							Exam (1)
5	Mathematics	60	30	30				6							Exam (1)
6	Descriptive statistics	45	15	30				5							Exam (1)
7	Law	30	30					4							Grade
8	Management	45	15	30				5							Exam (1)
9	Accountancy	60							30	30				7	Exam (2)
10	Basics of macroeconomic	60							30	30				7	Exam (2)
11	Econometrics	45							15				30	7	Exam (2)
Main subjects															
12	Public finance and financial markets	60							30	30				7	Exam (2)
Total number of hours:			180	120	0	0	0		105	90			60		
Total number of hours per semester (year)/ECTS:		555	300					30	255					30	
Number of examinations:		8	4						4						

Industrial Safety - I semester 4h

Library training - I semester 4h

Major: Economy**Specialization: Accountancy and internal audit****Stationary****Recruitment 2011****Year II**

Lp.	Name of subject	Number of hours	Semester 3					ECTS	Semester 4					ECTS	Form of credit
			lc	c	lb	p	s		lc	c	lb	p	s		
Subjects of general education															
1	Foreign language	60		30				1		30				1	Grade
2	Protection of intellectual property	15	15					2							Grade
3	Physical education	60		30				0		30				0	Credit
4	International economic intercourse	30	30					5							Grade
Main subjects															
5	Economic analysis	45	15	30				6							Exam (3)
6	European integration economy	30	30					4							Grade
7	Regional economy	30	30					4							Grade
8	Social policy	30	30					4							Grade
9	Economic policy	30	15	15				4							Grade
Total number of hours /ECTS		330	165	105	0	0	0	30	0	60	0	0	0	1	
Subjects for specialty															
1	Internal audit standards	30							15	15				2	Grade
2	Economic diagnostics	30							15	15				3	Grade
3	Internal control	15							15					1	Grade
4	Science about enterprise	45							30	15				5	Exam (4)
5	Practical aspects of internal audit	15								15				1	Grade
6	Budget accountancy	45							15	30				5	Exam (4)
7	Financial accountancy	60							30	30				6	Exam (4)
8	Diploma seminar	15											15	2	Grade
9	Business finance management	45							15	30				4	Exam (4)
10	Vocational training	160													Credit
Total number of hours		300	0	0	0	0	0	0	135	150	0	0	15	29	
Total number of hours /ECTS			165	105	0	0	0	30	135	210	0	0	15	30	
Total number of hours per semester (year):		630	270						360						
Number of examinations		5	1						4						

Major: Economy**Specialization: Accountancy and internal audit****Recruitment 2011****Stationary****Year III**

Lp.	Name of subject	Number of hours	Semester 5					ECTS	Semester 6					ECTS	Form of credit
			lc	c	lb	p	s		lc	c	lb	p	s		
Subjects of general education															
1	Foreign language	60		30				1		30				2	Exam(6)
	Total number of hours /ECTS	60	0	30	0	0	0	1	0	30	0	0	0	2	
Subjects for specialty															
1	Financial statementsresearch	15		15				1							Grade
2	Business plan	30	15	15				2							Grade
3	Organization resources managing	30	15	15				2							Grade
4	Computer systems of accountancy	30		30				3							Grade
5	Treasure and tax supervising	15		15				1							Grade
6	Internal control organizing	15		15				1							Grade
7	Accountancy organizing	30		30				4							Grade
8	Management accountancy	45	15	30				4							Exam(5)
9	Reporting and financial analysis	45	15	30				5							Exam(5)
10	Lectures at choice	45	30					2	15					1	Grade
11	Union funds audit	15							15					1	Grade
12	Public orderings audit	15								15				1	Grade
13	Controlling	30							15	15				3	Exam (6)
14	International standards of financial reporting	30							15	15				2	Grade
15	Accountancy and audit In bank	15							15					1	Grade
16	Internal audit organizing in public finance sector	15								15				1	Grade
17	Later and civil law	30							30					2	Grade
18	Foundations and associations accountancy	15							15					1	Grade
19	Enterpreur tax accounts	45							15	30				3	Exam (6)
20	Workshops at choice in foreign language	30			30			2							Grade
21	Diploma seminar	60					30	2					30	2	Grade
22	Thesis													10	
Total number of hours		605	90	195	30	0	30	29	135	90	0	0	30	28	
Total number of hours /ECTS			90	225	30	0	30	30	135	120	0	0	30	30	
Total number of hours per semester (year) ECTS:		665	375						285						
Number of examinations		4	2						2						

Major: Economy**Specialization: Economic analysis****Recruitment 2011****Stationary****Year II**

Lp.	Name of subject	Number of hours	Semester 3					ECTS	Semester 4					ECTS	Form of credit
			lc	c	lb	p	s		lc	c	lb	p	s		
Subjects of general education															
1	Foreign language	60		30				1		30				1	Grade
2	Protection of intellectual property	15	15					2							Grade
3	Physical education	60		30				0		30				0	Credit
4	International economic intercourse	30	30					5							Grade
Main subjects															
5	Economic analysis	45	15	30				6							Exam (3)
6	European integration economy	30	30					4							Grade
7	Regional economy	30	30					4							Grade
8	Social policy	30	30					4							Grade
9	Economic policy	30	15	15				4							Grade
Total number of hours /ECTS		330	165	105	0	0	0	30	0	60	0	0	0	1	
Subjects for specialty															
1	Economic diagnostic	30							15	15				3	Grade
2	Elements of mathematical statistics and probability calculation	30							15	15				3	Grade
3	Methods of financial markets analysis	30							15	15				3	Grade
4	Science about enterprise	45							30	15				5	Exam (4)
5	Multidimensional comparative analysis	30							15	15				3	Grade
6	Business finance management	45							15	30				4	Exam (4)
7	Application of mathematical methods in finance	60							30	30				6	Exam (4)
8	Diploma seminar	15											15	2	Grade
9	Vocational training	160												0	Credit
Total number of hours		285	0	0	0	0	0	0	135	135	0	0	15	29	
Total number of hours /ECTS			165	105	0	0	0	30	135	195	0	0	15	30	
Total number of hours per semester (year):		615	270						345						
Number of examinations		4	1						3						

Major: Economy
Specialization: Economic analysis
Recruitment 2011

Stationary

Year III

Lp.	Name of subject	Number of hours	Semester 5					ECTS	Semester 6					ECTS	Form of credit
			lc	c	lb	p	s		lc	c	lb	p	s		
Subjects of general education															
1	Foreign language	60		30						30				2	Exam(6)
	Total number of hours /ECTS	60	0	30	0	0	0	1	0	30	0	0	0	2	
Subjects for specialty															
1	Financial statements research	15		15				1							Grade
2	Business plan	30	15	15				2							Grade
3	Organization resources managing	30	15	15				2							Grade
4	Econometrics in economic analysis	30	15	15				3							Grade
5	Enterprise financial analysis	30							15	15				2	Grade
6	Risk analysis and measurement	30							15	15				2	Grade
7	Enterprise development strategy	30	15	15				2							Grade
8	Enterprise strategic analysis	45	15	30				4							Exam (5)
9	Management accountancy	45	15	30				4							Exam (5)
10	Lectures at choice	45	30					2	15					1	Grade
11	Economic projects analysis	45							15	30				4	Exam (6)
12	Operations research	30							15	15				2	Grade
13	Controlling	30							15	15				3	Exam (6)
14	Consumer behaviors	30							15	15				2	Grade
15	Market and marketing research	60	30	30				5							Exam (5)
16	Workshops at choice in foreign language	30			30			2							Grade
17	Diploma seminar	60					30	2					30	2	Grade
18	Thesis													10	
Total number of hours		615	150	165	30	0	30	29	105	105	0	0	30	28	
Total number of hours /ECTS			150	195	30	0	30	30	105	135	0	0	30	30	
Total number of hours per semester (year) ECTS:		675	405						270						
Number of examinations		6	3						3						

Major: Economy
Recruitment 2011

Non- stationary

Year I

Lp.	Name of subject	Number of hours	Semester 1					ECTS	Semester 2					ECTS	Form of credit	
			lc	c	lb	p	s		lc	c	lb	p	s			
Subjects of general education																
1	Sociology	30	30					2								Grade
2	Information technology	18												18	2	Grade
3	Lectures At choice	30	30					2								Grade
Basic subjects																
4	Microeconomics	60	30	30				6								Exam(1)
5	Mathematics	60	30	30				6								Exam(1)
6	Descriptive statistics	30	10	20				5								Exam (1)
7	Law	30	30					4								Grade
8	Management	30	10	20				5								Exam (1)
9	Accountancy	40							20	20					7	Exam (2)
10	Basics of macroeconomic	60							30	30					7	Exam (2)
11	Econometrics	34							10					24	7	Exam(2)
Main subjects																
12	Public finance and financial markets	40							20	20					7	Exam (2)
Total number of hours:			170	100	0	0	0		80	70				42		
Total number of hours per semester (year)ECTS:		462	270					30	192					30		
Number of examinations		8	4						4							

Industrial Safety - I semester 4h

Library training - I semester 4h

Major: Economy**Specialization: Accountancy and internal audit****Non- stationary****Recruitment 2011****Year II**

Lp.	Name of subject	Number of hours	Semester 3					ECTS	Semester 4					ECTS	Form of credit
			lc	c	lb	p	s		w	ć	l	p	s		
Subjects of general education															
1	Foreign language	36		18				1		18				1	Grade
2	Protection of intellectual property	10	10					2							Grade
Basic subjects															
3	International economic intercourse	30	30					5							Grade
Main subjects															
4	Economic analysis	30	10	20				6							Exam (3)
5	European integration economy	30	30					4							Grade
6	Regional economy	20	20					4							Grade
7	Social policy	30	30					4							Grade
8	Economic policy	30	20	10				4							Grade
Total number of hours:/ECTS		216	150	48	0	0	0	30	0	18	0	0	0	1	
Subjects for specialty															
1	Internal audit standards	20							10	10				2	Grade
2	Economic diagnostics	16							16					3	Grade
3	Internal control	10							10					1	Grade
4	Science about enterprise	30							20	10				5	Exam (4)
5	Practical aspects of internal audit	10								10				1	Grade
6	Budget accountancy	30							10	20				5	Exam (4)
7	Financial accountancy	40							20	20				6	Exam (4)
8	Diploma seminar	12											12	2	Grade
9	Business finance management	30							10	20				4	Exam (4)
10	Vocational training	160													Credit
Total number of hours:		198	0	0	0	0	0	0	96	90	0	0	12	29	
Total number of hours:/ECTS			150	48	0	0	0	30	96	108	0	0	12	30	
Total number of hours per semester (year)ECTS:		414	198						216						
Number of examinations		5	1						4						

Major: Economy**Specialization: Accountancy and internal audit****Non- stationary****Recruitment 2011****Year III**

Lp.	Name of subject	Number of hours	Semester 5					ECTS	Semester 6					ECTS	Form of credit
			lc	c	lb	p	s		w	é	l	p	s		
Subjects of general education															
1	Foreign language	36		18				1		18				2	Exam(6)
	Total number of hours:/ECTS	36	0	18	0	0	0	1	0	18	0	0	0	2	
Subjects for speciality															
1	Financial statementsresearch	10		10				1							Grade
2	Business plan	20	10	10				2							Grade
3	Organization resources managing	16	16					2							Grade
4	Computer systems of accountancy	20		20				3							Grade
5	Treasure and tax supervising	10		10				1							Grade
6	Internal control organizing	10		10				1							Grade
7	Accountancy organizing	20		20				4							Grade
8	Accountancy and audit In bank	12							12					1	Grade
9	Management accountancy	30	10	20				4							Exam (5)
10	Reporting and financial analysis	30	10	20				5							Exam (5)
11	Lectures at choice	46	30					2	16					1	Grade
12	Union funds audit	10							10					1	Grade
13	Public orderings audit	10								10				1	Grade
14	Controlling	20							10	10				3	Exam (6)
15	International standards of financial sector	20							10	10				2	Grade
16	Internal audit organizing in public finance sector	10								10				1	Grade
17	Later and civil law	10							20					2	Grade
18	Foundations and associations accountancy	10							10					1	Grade
19	Enterpreur tax accounts	30							10	20				3	Exam (6)
20	Workshops at choice in foreign language	30			30			2							Grade
21	Diploma seminar	48					24	2					24	2	Grade
22	Thesis													10	
Total number of hours:		432	76	120	30	0	24	29	98	60	0	0	24	28	
Total number of hours:/ECTS			76	138	30	0	24	30	98	78	0	0	24	30	
Total number of hours per semester (year)ECTS:		468	268						200						
Number of examinations:		5	2						3						

Major: Economy**Specialization: Economic analysis****Recruitment 2011****Non- stationary****Year II**

Lp.	Name of subject	Number of hours	Semester 3					ECTS	Semester 4					ECTS	Form of credit
			lc	c	lb	p	s		w	ć	l	p	s		
Subjects of general education															
1	Foreign language	36		18				1		18				1	Grade
2	Protection of intellectual property	10	10					2							Grade
Basic subjects															
3	International economic intercourse	30	30					5							Grade
Main subjects															
4	Economic analysis	30	10	20				6							Exam (3)
5	European integration economy	30	30					4							Grade
6	Regional economy	20	20					4							Grade
7	Social policy	30	30					4							Grade
8	Economic policy	30	20	10				4							Grade
Total number of hours:/ECTS		216	150	48	0	0	0	30	0	18	0	0	0	1	
Subjects for specialty															
1	Economic diagnostic	16							16					3	Grade
2	Elements of mathematical statistics and probability calculation	20							10	10				3	Grade
3	Methods of financial markets analysis	20							10	10				3	Grade
4	Science about enterprise	30							20	10				5	Exam (4)
5	Multidimensional comparative analysis	20							10	10				3	Grade
6	Business finance management	30							10	20				4	Exam (4)
7	Application of mathematical methods in finance	40							20	20				6	Exam (4)
8	Diploma seminar	12											12	2	Grade
9	Vocational training	160													Credit
Total number of hours:		188	0	0	0	0	0	0	96	80	0	0	12	29	
Total number of hours:/ECTS			150	48	0	0	0	30	96	98	0	0	12	30	
Total number of hours per semester (year)ECTS:		404	198						206						
Number of examinations		4	1						3						

Major: Economy**Specialization: Economic analysis****Recruitment 2011****Non- stationary****Year III**

Lp.	Name of subject	Number of hours	Semester 5					ECTS	Semester 6					ECTS	Form of credit
			lc	c	lb	p	s		w	ć	l	p	s		
Subjects of general education															
1	Foreign language	36		18				1		18				2	Exam(6)
	Total number of hours:/ECTS	36	0	18	0	0	0	1	0	18	0	0	0	2	
Subjects for specialty															
1	Financial statements research	10		10				1							Grade
2	Business plan	20	10	10				2							Grade
3	Organization resources managing	16	16					2							Grade
4	Econometrics in economic analysis	20	10	10				3							Grade
5	Enterprise financial analysis	20							10	10				2	Grade
6	Risk analysis and measurement	20							10	10				2	Grade
7	Enterprise development strategy	20	10	10				2							Grade
8	Enterprise strategic analysis	30	10	20				4							Exam(5)
9	Management accountancy	30	10	20				4							Exam (5)
10	Lectures at choice	46	30					2	16					1	Grade
11	Economic projects analysis	30							10	20				4	Exam (6)
12	Operations research	22							10	12				2	Grade
13	Controlling	20							10	10				3	Exam (6)
14	Consumer behaviors	20							10	10				2	Grade
15	Market and marketing research	40	20	20				5							Exam (5)
16	Workshops at choice in foreign language	30			30			2							Grade
17	Diploma seminar	48					24	2						2	Grade
18	Thesis													10	Grade
Total number of hours:		442	116	100	30	0	24	29	76	72	0	0	24	28	
Total number of hours:/ECTS			116	118	30	0	24	30	76	90	0	0	24	30	
Total number of hours per semester (year)ECTS:		478	288						190						
Number of examinations:		6	3						3						

Major: Economy**Specialization: Accountancy and internal audit****Stationary****Recruitment 2010****Year I**

Lp.	Name of subject	Number of hours	Semester 1					ECTS	Semester 2					ECTS	Form of credit
			lc	c	lb	p	s		lc	c	lb	p	s		
Subjects of general education															
1	Sociology	30	30					2							Grade
2	Information technology	30											30	2	Grade
3	Lectures At choice	30	30					2							Grade
Basic subjects															
4	Microeconomics	60	30	30				6							Exam (1)
5	Mathematics	60	30	30				6							Exam (1)
6	Descriptive statistics	45	15	30				5							Exam (1)
7	Law	30	30					4							Grade
8	Management	45	15	30				5							Exam (1)
9	Accountancy	60							30	30				7	Exam (2)
10	Basics of macroeconomic	60							30	30				7	Exam (2)
11	Econometrics	45							15				30	7	Exam (2)
Main subjects															
12	Public finance and financial markets	60							30	30				7	Exam (2)
Total number of hours:			180	120	0	0	0		105	90			60		
Total number of hours per semester (year)/ECTS:		555	300					30	255					30	
Number of examinations:		8	4						4						

Industrial Safety - I semestr 4h**Library training - I semestr 4h**

Major: Economy**Specialization: Accountancy and internal audit****Stationary****Recruitment 2010****Year II**

Lp.	Name of subject	Number of hours	Semester 3					ECTS	Semester 4					ECTS	Form of credit
			lc	c	lb	p	s		lc	c	lb	p	s		
Subjects of general education															
1	Foreign language	60		30				1		30				1	Grade
2	Protection of intellectual property	15	15					2							Grade
3	Physical education	60		30				0		30				0	Grade
4	International economic intercourse	30	30					5							Grade
Main subjects															
5	Economic analysis	45	15	30				6							Exam (3)
6	European integration economy	30	30					4							Grade
7	Regional economy	30	30					4							Grade
8	Social policy	30	30					4							Grade
9	Economic policy	30	15	15				4							Grade
Total number of hours /ECTS		330	165	105	0	0	0	30	0	60	0	0	0	1	
Subjects for specialty															
1	Internal audit standards	30							15	15				2	Grade
2	Economic diagnostics	30							15	15				3	Grade
3	Internal control	15							15					1	Grade
4	Science about enterprise	45							30	15				5	Exam (4)
5	Practical aspects of internal audit	15								15				1	Grade
6	Budget accountancy	45							15	30				5	Exam (4)
7	Financial accountancy	60							30	30				6	Exam (4)
8	Diploma seminar	15											15	2	Grade
9	Business finance management	45							15	30				4	Exam (4)
10	Vocational training	160													Credit
Total number of hours		300	0	0	0	0	0	0	135	150	0	0	15	29	
Total number of hours /ECTS			165	105	0	0	0	30	135	210	0	0	15	30	
Total number of hours per semester (year):		630	270						360						
Number of examinations		5	1						4						

Major: Economy**Specialization: Accountancy and internal audit****Recruitment 2010****Stationary****Year III**

Lp.	Name of subject	Number of hours	Semester 5					ECTS	Semester 6					ECTS	Form of credit
			lc	c	lb	p	s		lc	c	lb	p	s		
Subjects of general education															
1	Foreign language	60		30				1		30				2	Exam(6)
	Total number of hours /ECTS	60	0	30	0	0	0	1		30	0	0	0	2	
Subjects for speciality															
1	Financial statementsresearch	15		15				1							Grade
2	Business plan	30	15	15				2							Grade
3	Organization resources managing	30	15	15				2							Grade
4	Computer systems of accountancy	30		30				3							Grade
5	Treasure and tax supervising	15		15				1							Grade
6	Internal control organizing	15		15				1							Grade
7	Accountancy organizing	30		30				4							Grade
8	Management accountancy	45	15	30				4							Exam(5)
9	Reporting and financial analysis	45	15	30				5							Exam(5)
10	Lectures at choice	45	30					2	15					1	Grade
11	Union funds audit	15							15					1	Grade
12	Public orderings audit	15								15				1	Grade
13	Controlling	30							15	15				3	Exam (6)
14	International standards of financial reporting	30							15	15				2	Grade
15	Accountancy and audit In bank	15							15					1	Grade
16	Internal audit organizing in public finance sector	15								15				1	Grade
17	Later and civil law	30							30					2	Grade
18	Foundations and associations accountancy	15							15					1	Grade
19	Enterpreur tax accounts	45							15	30				3	Exam (6)
20	Workshops at choice in foreign language	30			30			2							Grade
21	Diploma seminar	60					30	2					30	2	Grade
22	Thesis													10	
Total number of hours		605	90	195	30	0	30	29	135	90	0	0	30	28	
Total number of hours /ECTS			90	225	30	0	30	30	135	120	0	0	30	30	
Total number of hours per semester (year) ECTS:		665	375						285						
Number of examinations		4	2						2						

Major: Economy**Specialization: Accountancy and internal audit****Non- stationary****Recruitment 2010****Year I**

Lp.	Name of subject	Number of hours	Semester 1					ECTS	Semester 2					ECTS	Form of credit	
			lc	c	lb	p	s		lc	c	lb	p	s			
Subjects of general education																
1	Sociology	30	30					2								Grade
2	Information technology	18											18	2		Grade
3	Lectures At choice	30	30					2								Grade
Basic subjects																
4	Microeconomics	60	30	30				6								Exam(1)
5	Mathematics	60	30	30				6								Exam(1)
6	Descriptive statistics	30	10	20				5								Exam (1)
7	Law	30	30					4								Grade
8	Management	30	10	20				5								Exam (1)
9	Accountancy	40							20	20				7		Exam (2)
10	Basics of macroeconomic	60							30	30				7		Exam (2)
11	Econometrics	34							10				24	7		Exam(2)
Main subjects																
12	Public finance and financial markets	40							20	20				7		Exam (2)
Total number of hours:			170	100	0	0	0		80	70			42			
Total number of hours per semester (year)ECTS:		462	270					30	192					30		
Number of examinations		8	4						4							

Industrial Safety - I semester 4h**Library training - I semester 4h**

Major: Economy**Specialization: Accountancy and internal audit****Non- stationary****Recruitment 2010****Year II**

Lp.	Name of subject	Number of hours	Semester 3					ECTS	Semester 4					ECTS	Form of credit
			lc	c	lb	p	s		w	ć	l	p	s		
Subjects of general education															
1	Foreign language	36		18				1		18				1	Grade
2	Protection of intellectual property	10	10					2							Grade
Basic subjects															
3	International economic intercourse	30	30					5							Grade
Main subjects															
4	Economic analysis	30	10	20				6							Exam (3)
5	European integration economy	30	30					4							Grade
6	Regional economy	20	20					4							Grade
7	Social policy	30	30					4							Grade
8	Economic policy	30	20	10				4							Grade
Total number of hours:/ECTS		216	150	48	0	0	0	30	0	18	0	0	0	1	
Subjects for speciality															
1	Internal audit standards	20							10	10				2	Grade
2	Economic diagnostics	16							16					3	Grade
3	Internal control	10							10					1	Grade
4	Science about enterprise	30							20	10				5	Exam (4)
5	Practical aspects of internal audit	10								10				1	Grade
6	Budget accountancy	30							10	20				5	Exam (4)
7	Financial accountancy	40							20	20				6	Exam (4)
8	Diploma seminar	12											12	2	Grade
9	Business finance management	30							10	20				4	Exam (4)
10	Vocational training	160													Credit
Total number of hours:		198	0	0	0	0	0	0	96	90	0	0	12	29	
Total number of hours:/ECTS			150	48	0	0	0	30	96	108	0	0	12	30	
Total number of hours per semester (year)ECTS:		414	198						216						
Number of examinations		5	1						4						

Major: Economy**Specialization: Accountancy and internal audit****Non- stationary****Recruitment 2010****Year III**

Lp.	Name of subject	Number of hours	Semester 5					ECTS	Semester 6					ECTS	Form of credit
			lc	c	lb	p	s		w	é	l	p	s		
Subjects of general education															
1	Foreign language	36		18				1		18				2	Exam(6)
	Total number of hours:/ECTS	36	0	18	0	0	0	1	0	18	0	0	0	2	
Subjects for specialty															
1	Financial statementsresearch	10		10				1							Grade
2	Business plan	20	10	10				2							Grade
3	Organization resources managing	16	16					2							Grade
4	Computer systems of accountancy	20		20				3							Grade
5	Treasure and tax supervising	10		10				1							Grade
6	Internal control organizing	10		10				1							Grade
7	Accountancy organizing	20		20				4							Grade
8	Accountancy and audit In bank	12							12					1	Grade
9	Management accountancy	30	10	20				4							Exam (5)
10	Reporting and financial analysis	30	10	20				5							Exam (5)
11	Lectures at choice	46	30					2	16					1	Grade
12	Union funds audit	10							10					1	Grade
13	Public orderings audit	10								10				1	Grade
14	Controlling	20							10	10				3	Exam (6)
15	International standards of financial sector	20							10	10				2	Grade
16	Internal audit organizing in public finance sector	10								10				1	Grade
17	Later and civil law	10							20					2	Grade
18	Foundations and associations accountancy	10							10					1	Grade
19	Enterpreur tax accounts	30							10	20				3	Exam (6)
20	Workshops at choice in foreign language	30			30			2							Grade
21	Diploma seminar	48					24	2					24	2	Grade
22	Thesis													10	
Total number of hours:		432	76	120	30	0	24	29	98	60	0	0	24	28	
Total number of hours:/ECTS			76	138	30	0	24	30	98	78	0	0	24	30	
Total number of hours per semester (year)ECTS:		468	268						200						
Number of examinations:		5	2						3						

Major: Economy**Specialization: Accountancy and internal audit****Stationary****Recruitment 2009****Year I**

Lp.	Name of subject	Number of hours	Semester 1					ECTS	Semester 2					ECTS	Form of credit
			lc	c	lb	p	s		w	ć	l	p	s		
Subjects of general education															
1	Sociology	30	30					2							Grade
2	Information technology	30											30	2	Grade
3	Lectures At choice	30	30					1							Grade
Basic subjects															
4	Microeconomics	60	30	30				7							Exam (1)
5	Mathematics	60	30	30				6							Exam (1)
6	Descriptive statistics	45	15	30				5							Exam (1)
7	Law	30	30					4							Grade
8	Management	45	15	30				5							Exam (1)
9	Accountancy	60							30	30				7	Exam (2)
10	Basics of macroeconomic	60							30	30				7	Exam (2)
11	Econometrics	45							15				30	7	Exam (2)
Main subjects															
12	Public finance and financial markets	60							30	30				7	Exam (2)
Total number of hours:			180	120	0	0	0		105	90			60		
Total number of hours per semester (year)/ECTS:		555	300					30	255					30	
Number of examinations:		8	4						4						

Industrial Safety - I semester 4h**Library training - I semester 4h**

Major: Economy**Specialization: Accountancy and internal audit****Stationary****Recruitment 2009****Year II**

Lp.	Name of subject	Number of hours	Semester 3					ECTS	Semester 4					ECTS	Form of credit
			lc	c	lb	p	s		w	ć	l	p	s		
Subjects of general education															
1	Foreign language	60		30				1		30				1	Grade
2	Protection of intellectual property	15	15					2							Grade
3	Physical education	60		30				0		30				0	Credit
Basic subjects															
4	International economic intercourse	30	30					5							Grade
Main subjects															
5	Economic analysis	45	15	30				6							Exam (3)
6	European integration economy	30	30					4							Grade
7	Regional economy	30	30					4							Grade
8	Social policy	30	30					4							Grade
9	Economic policy	30	15	15				4							Grade
Total number of hours:/ECTS		330	165	105	0	0	0	30	0	60	0	0	0	1	
Subjects for speciality															
1	Internal audit standards	30							15	15				2	Grade
2	Economic diagnostics	30							15	15				3	Grade
3	Internal control	15							15					1	Grade
4	Science about enterprise	45							30	15				5	Exam (4)
5	Practical aspects of internal audit	15								15				1	Grade
6	Budget accountancy	45							15	30				5	Exam (4)
7	Financial accountancy	60							30	30				6	Exam (4)
8	Diploma seminar	15											15	2	Grade
9	Business finance management	45							15	30				4	Exam(4)
10	Vocational training	160													Credit
Total number of hours:		300	0	0	0	0	0	0	135	150	0	0	15	29	
Total number of hours:/ECTS			165	105	0	0	0	30	135	210	0	0	15	30	
Total number of hours per semester (year)/ECTS:		630	270						360						
Number of examinations:		5	1						4						

Major: Economy**Specialization: Accountancy and internal audit****Stationary****Recruitment 2009****Year III**

Lp.	Name of subject	Number of hours	Semester 5					ECTS	Semester 6					ECTS	Form of credit
			lc	c	lb	p	s		w	ć	l	p	s		
Subjects of general education															
1	Foreign language	60		30				1		30				2	Exam(6)
	Total number of hours:/ECTS	60	0	30	0	0	0	1	0	30	0	0	0	2	
Subjects for speciality															
1	Financial statementsresearch	15		15				1							Grade
2	Business plan	30	15	15				2							Grade
3	Organization resources managing	30	15	15				2							Grade
4	Computer systems of accountancy	30		30				3							Grade
5	Treasure and tax supervising	15		15				1							Grade
6	Internal control organizing	15		15				1							Grade
7	Accountancy organizing	30		30				4							Grade
9	Management accountancy	45	15	30				4							Exam (5)
10	Reporting and financial analysis	45	15	30				5							Exam (5)
11	Lectures at choice	45	30					2	15					1	Grade
12	Union funds audit	15							15					1	Grade
13	Public orderings audit	15								15				1	Grade
14	Controlling	30							15	15				3	Exam (6)
15	Accountancy and audit In bank	15							15					1	Grade
16	International standards of financial reporting	30							15	15				2	Grade
17	Internal audit organizing In public finance sector	15								15				1	Grade
18	Labor and civil law	30							30					2	Grade
19	Foundations and associations accountancy	15							15					1	Grade
20	Enterpreur tax accounts	45							15	30				3	Exam (6)
21	Workshops at choice in foreign language	30			30			2							Grade
22	Diploma seminar	60					30	2					30	2	Grade
23	Thesis													10	Grade
Total number of hours:		600	90	195	30	0	30	30	135	90	0	0	30	28	
Total number of hours:/ECTS			90	225	30	0	30	30	135	120	0	0	30	30	
Total number of hours per semester (year)/ECTS:		660	375						285						
Number of examinations:		5	2						3						

Major: Economy**Specialization: Accountancy and internal audit****Non- Stationary****Recruitment 2009****Year I**

Lp.	Name of subject	Number of hours	Semester 1					ECTS	Semester 2					ECTS	Form of credit	
			lc	c	lb	p	s		w	ć	l	p	s			
Subjects of general education																
1	Sociology	30	30					2								Grade
2	Information technology	18											18	2		Grade
3	Lectures At choice	30	30					2								Grade
Basic subjects																
4	Microeconomics	60	30	30				6								Exam (1)
5	Mathematics	60	30	30				6								Exam (1)
6	Descriptive statistics	30	10	20				5								Exam (1)
7	Law	30	30					4								Grade
8	Management	30	10	20				5								Exam (1)
9	Accountancy	40							20	20					7	Exam (2)
10	Basics of macroeconomic	60							30	30					7	Exam (2)
11	Econometrics	34							10				24	7		Exam (2)
Main subjects																
12	Public finance and financial markets	40							20	20					7	Exam (2)
Total number of hours:			170	100	0	0	0		80	70			42			
Total number of hours per semester (year)/ECTS:		462	270					30	192					30		
Number of examinations:		8	4						4							

Industrial Safety - I semester 4h**Library training - I semester 4h**

Major: Economy**Specialization: Accountancy and internal audit****Recruitment 2009****Non- Stationary****Year II**

Lp.	Name of subject	Number of hours	Semester 3					ECTS	Semester 4					ECTS	Form of credit
			lc	c	lb	p	s		w	ć	l	p	s		
Subjects of general education															
1	Foreign language	36		18				1		18				1	Grade
2	Protection of intellectual property	10	10					2							Grade
Basic subjects															
3	International economic intercourse	30	30					5							Grade
Main subjects															
4	Economic analysis	30	10	20				6							Exam (3)
5	European integration economy	30	30					4							Grade
6	Regional economy	20	20					4							Grade
7	Social policy	30	30					4							Grade
8	Economic policy	30	20	10				4							Grade
Total number of hours:/ECTS		216	150	48	0	0	0	30	0	18	0	0	0	1	
Subjects for specialty															
1	Internal audit standards	20							10	10				2	Grade
2	Economic diagnostics	16							16					3	Grade
3	Internal control	10							10					1	Grade
4	Science about enterprise	30							20	10				5	Exam (4)
5	Practical aspects of internal audit	10								10				1	Grade
6	Budget accountancy	30							10	20				5	Exam (4)
7	Financial accountancy	40							20	20				6	Exam (4)
8	Diploma seminar	12											12	2	Grade
9	Business finance management	30							10	20				4	Exam (4)
10	Vocational training	160													Credit
Total number of hours:		198	0	0	0	0	0	0	96	90	0	0	12	29	
Total number of hours:/ECTS			150	48	0	0	0	30	96	108	0	0	12	30	
Total number of hours per semester (year)/ECTS:		404	198						216						
Number of examinations:		5	1						4						

Major: Economy

Specialization: Accountancy and internal audit

Recruitment 2009

Non- Stationary

Year III

Lp.	Name of subject	Number of hours	Semester 5					ECTS	Semester 6					ECTS	Form of credit
			lc	c	lb	p	s		w	ć	l	p	s		
Subjects of general education															
1	Foreign language	36		18			ZAL	1		18				2	Exam(6)
	Total number of hours:/ECTS	36	0	18	0	0	0	1	0	18	0	0	0	2	
Subjects for specialty															
1	Financial statementsresearch	10		10				1							Grade
2	Business plan	20	10	10				2							Grade
3	Organization resources managing	16	16					2							Grade
4	Computer systems of accountancy	20		20				3							Grade
5	Treasure and tax supervising	10		10				1							Grade
6	Internal control organizing	10		10				1							Grade
7	Accountancy organizing	20		20				4							Grade
9	Management accountancy	30	10	20				4							Exam (5)
10	Reporting and financial analysis	30	10	20				5							Exam (5)
11	Lectures at choice	46	30					2	16					1	Grade
12	Union funds audit	10							10					1	Grade
13	Public orderings audit	10								10				1	Grade
14	Controlling	20							10	10				3	Exam (6)
15	Accountancy and audit In bank	12							12					1	Grade
16	International standards of financial reporting	20							10	10				2	Grade
17	Internal audit organizing In public finance sector	10								10				1	Grade
18	Labor and civil law	20							20					2	Grade
19	Foundations and associations accountancy	10							10					1	Grade
20	Enterpreur tax accounts	30							10	20				3	Exam (6)
21	Workshops at choice in foreign language	30			30			2							Grade
22	Diploma seminar	48					24	2					24	2	Grade
23	Thesis													10	Grade
Total number of hours:		432	76	120	30	0	24	29	98	60	0	0	24	28	
Total number of hours:/ECTS			76	138	30	0	24	30	98	78	0	0	24	30	
Total number of hours per semester (year)/ECTS:		468	268						200						
Number of examinations:		5	2						3						

Description of individual course units:

Subjects of general education

ECTS credits
2

1. Course name:

Sociology

2. Course description:

The place of sociology among other social sciences. The subject and functions of general and specific sociology. Natural, economical and cultural considerations of social life. Mass culture and its influence on social and work processes. Cultural diffusion and cultural heritage as factors of social and economical development. The man vs. social environment. Sociological model of man. The question of personality in social sciences. Work vs. personality. Economic mentality of the individual vs. their participation in economic and social processes. Socio-psychological characteristics of relations and relationships: needs – motivations – bases – behaviors. Social bonds as the basis for the emerging of social groups. Public institutions and their functions. Characteristics of total institutions. Social norms and values as the elements of the social organization of the group. Most important groups in the life of the individual. Characteristics of the basic social processes (adaptation, cooperation, conflict, disorganization, social mobility). Social problems of the Polish society in the period of political transformation. Research in social development. Elements of chosen theories of social development (Plato, Condorcet, Turgot, Popper). Social stratification (social classes). The society and its sociopolitical organization. Nation as a group having the features of a community. Nation and other contemporary ethnic groups. Bureaucracy in modern social institutions. Development of self-government institutions during transformation. Basic methods and techniques of sociological research.

3. Prerequisites

None

4. Aim of the course

The main goal is to show the complexity of the social reality, consisting of social groups, institutions, processes and phenomena. Presented methods and techniques of sociological research are also supposed to show the possibility of getting to know this reality. One of the goals of the course is also showing the possibility of using sociological knowledge in other social sciences.

5. LiteratureB. Szacka, *Wprowadzenie do socjologii*. Warszawa, OW 2003P. Sztompka *Socjologia. Analiza społeczeństwa*. Kraków, ZNAK 2002Z. Polakowska-Kujawa (editor) *Socjologia ogólna*. SGH, Warszawa 1999**6. Type of the course**

Obligatory

7. Teaching Team**Department of Sociology and Public Communication****8. Course structure**

Form	Number of hours	Semester	Year
Lecture	30	1	1
Classes			
Laboratory			
Project			
Seminar			
Total student's workload	60		

9. Conditions of the course acceptance

Term assignments and coursework

10. Language

Polish

ECTS credits
2

1. Course name

Information Technology

2. Course descriptionLaboratory

1. Basis conceptions and definitions used in Computer Science. 2. Elements of architecture and functioning of a computer. 3. The introduction to the computer usage. 4. The Basic characteristics of operational system Windows XP: functions of the operational system. 5. TOOL SOFTWARE (ANTIVIRUS PROGRAMS, ARCHIVE, DIAGNOSTIC AND OPTIMIZING). 6. Internet: characteristics, functions and usage of the Internet, the services available in Internet. 7. Text editors on the example of WORD 2003: the edition of the complex documents (with many pages), charts, inserting of the graphics (advanced methods), the edition of the mathematical formulas, the table elements of documents (pagnations, headlines, Footer), creation of the contents and index (subscripts, superscripts), tabulator, numbering, bullets formatting a text in columns, the serial correspondence, forms, automation of the work, planning and creating professional documents and publications, computer composing of the compact descriptions. 8. Computer data analysis (the area of usage of the data analysis), the rule of sheet's creation, types and structures of data, implementation and formatting of data, basic statistical analysis. The advanced topics: the elements of programming in CALCULATING SHEET, management of the sheets and folders, sheet as the data basis (addition of the records, sorting and managing the lists, using filters, sheet for the group work, advanced formulas and functions, presentations of the graphical data- MICROSOFT MAP, presentations and preparations of large printed papers, advanced operations on lists (pivot tables, chart), macrodefinitions, preparations of algorithms of economic problems. 9. Work in program used for creating the presentations Power Point or FLASH Preparing own presentation

3. Prerequisites

none

4. Aim of the course

The main goal of the lecture is the introduction of the basic informatical knowledge about the using of the most commonly used software. Learning students about the basic definitions, practical skills and learn them how to perceive, formulate and solve the problem

The usage of the information technology while creating the own basis of the intellectual work: conversion of texts, the rules of using the calculating sheet, data basis, the manager's graphics and presentations and services in informatic nets

5. Literature

1. R. Supranowicz, L. Łozowski, *Systemy operacyjne Windows oraz Microsoft Office 2000 w praktyce*, PWSZ im. Witelona w Legnicy 2005

2. A. Bąk (red.), *Wprowadzenie do informatyki dla ekonomistów*, Wyd. AE Wrocław 2000

3. Z. Dec, R. Konieczny, *ABC...komputera 2000*, EDITION 2000, Kraków, 2000

4. K. Kluczna, *ABC...Windows 2000*, EDITION 2000, Kraków, 2000

6. Type of course

Obligatory

7. Teaching team

Department of Computer Systems

8. Course structure

Form	Number of hours	Semester	year
Lecture			
Classes	30	2	1
Laboratory			
Project			
Seminar			
Total student's workload	60		

9. Conditions of the course acceptance:

laboratory and written test are the conditions of ranking the lecture

10. Language:

Polish

ECTS credits
2

1. Course name:

Protection of Intellectual Property

2. Course description

Subject area: I. Introduction: Intellectual goods as a special kind of goods. Position of intellectual rights regulation in a system of Polish law. Catalogue of objects of intellectual property law. Genesis and meaning of international regulation of intellectual property law (Bern, Paris and common Conventions and other covenants with Poland as a party thereof) **II. Copyright:** Definition of original creative works and their kinds. Subjects of intellectual property rights. Co-authorship. Content of intellectual property rights – personal and commercial intellectual property rights; exploitation fields. General rules of assignment of rights – succession of rights. Agreements assigning rights and licence agreements. Collective administration and protection of rights; Commission of Authors Rights, templates of authors fees; Promotion of Creative Works Fund. Protection of rights. Related rights – subjects, content, usage and protection. Protection of databases. **III. Industrial property rights:** Objects of industrial property rights; Polish Patent Office. Subjects entitled to projects of patents. Content of right to patent. Project regarding to personal and economic rights. General rules on protection of rights to industrial property objects.

3. Prerequisites

None

4. Aim of the course

Introduction of the basic regulation and institutions of intellectual property rights (as a part of civil law). It allows students to understand and use basic terminology from this area of law to such extent that they can independently search for and interpret provisions of intellectual property law and use them in particular cases as well as in preparation of basic documents such as agreements and lawsuits.

5. Literature**BASIC LITERATURE:**

1) J. Jezioro, Prawo własności intelektualnej (w:) Podstawy Prawa cywilnego pod red.: E. Gniewka, Warszawa 2010.

SUPPLEMENTAL LITERATURE:

1) J. Barta, Markiewicz, Prawo autorskie, Warszawa 2008,

2) Prawo własności przemysłowej (red. U. Promińska), Warszawa 2005,

3) System Prawa Prywatnego. Tom 13. Prawo autorskie (red. J. Barta), Warszawa 2007,

4) M. duVall, Prawo patentowe, Warszawa 2008.

6. Type of course

Obligatory

7. Teaching team

Department of Economy and European Union

8. Course structure

Form	Number of hours	Semester	Year
Lecture	15/10	3	2
Classes			
Laboratory			
Project			
Seminar			
Total student's workload	30		

9. Conditions of the course acceptance

Passing of final test exam

10. Language

Polish

ECTS credits

0

1. Course title

Physical Education

2. Course contents

All the physical activities are offered to be for students at the gym, sports hall, fitness room and on the swimming pool. The students have the opportunities to choose their preferable form.

3. Prerequisites

There are not observed any bad impact on their health.

4. Learning outcomes

The aim of the course is to improve the physical activity of the students and their knowledge connected with practicing sports, especially sophisticated exercises. The subject has to have an impact on their physical education in this direction. It is crucial for them to get significant facilities, experience and also all the important skills during realizing such a broadminded course. It is significant in their future to reach all their aims in work to be as animators or the main organizers of the physical activities in their surrounding as the course contains all the important issues in the branch of physical education. Teaching how to relax, how to reach the essential discipline in different sports are not the only aspects of this vital course.

5. Recommended reading

None.

6. Type of course

Obligatory

7. Teaching team

Department of Recreation

8. Course structure

Form	Number of hours	Semester	Year
Lecture			
Classes	30	III	2
Laboratory			
Project			
Seminar			
Other			
Total student's workload	30		

9. Assessment methods:

Unrated credits (without a grade) based on attendance in class

10. Language of instruction:

Polish

ECTS credits

0

1. Course title

Physical Education

2. Course contents

All the physical activities are offered to be for students at the gym, sports hall, fitness room and on the swimming pool. The students have the opportunities to choose their preferable form.

3. Prerequisites

There are not observed any bad impact on their health.

4. Learning outcomes

The aim of the course is to improve the physical activity of the students and their knowledge connected with practicing sports, especially sophisticated exercises. The subject has to have an impact on their physical education in this direction. It is crucial for them to get significant facilities, experience and also all the important skills during realizing such a broadminded course. It is significant in their future to reach all their aims in work to be as animators or the main organizers of the physical activities in their surrounding as the course contains all the important issues in the branch of physical education. Teaching how to relax, how to reach the essential discipline in different sports are not the only aspects of this vital course.

5. Recommended reading

None.

6. Type of course

Obligatory

7. Teaching team

Department of Recreation

8. Course structure

Form	Number of hours	Semester	Year
Lecture			
Classes	30	IV	2
Laboratory			
Project			
Seminar			
Other			
Total student's workload	30		

9. Assessment methods:

Unrated credits (without a grade) based on attendance in class.

10. Language of instruction:

Polish

ECTS credits
1

1. Course name

English

2. Course description**Thematic scope of the course:**

1. Autopresentation, telling about yourself in the professional context, about your future career ambitions, interests, contemporary world. / 4 hours

2. Earning a Living. / 8 hours

2.1 Wages and living standards.

2.2 Job roles and types- agriculture, industry, services.

2.3 Applying for a job. Job interviews.

2.4 Employer/ employee relationships.

3. Business correspondence. Practising writing memos. / 6 hours

4. Production and Sale of Goods and Services. / 8 hours

4.1 Distribution: origin and destination of product.

4.2 Retail and wholesale outlets: competition between small shops and supermarkets.

4.3 New markets and products.

4.4 Quality and customer service.

3. Prerequisites

none

4. Aim of the course

Acquisition of language abilities at one of the levels (A1-B2), needed in the cooperation with foreign business partners in the field of Business English taking into account preparation and practice for LCCI English for Business exams (preliminary level, level 1, level 2, level 3).

5. Literature

How to Pass English for Business Second Level. The Official LCCI Examinations Board Guide.

Trappe, T., G. Tullis and Ch. Johnson. 2005. *Intelligent Business Intermediate.* Longman.

Sweeney, S. 2000. *Business English. Marketing.* Longman.

Flinders, S. 2000. *Business English. Intermediate.* Longman.

McKellen, J.S. 2000. *Business English. General Usage.* Longman.

Viney, P. and K. Viney. 1997. *Handshake. A Course In Communication.* Oxford University Press.

Comfort, J. 1995. *Speaking Effectively.* Cambridge University Press.

6. Type of course

Obligatory

7. Teaching team

Department of Basic Sciences

8. Course structure

Form	Number of hours	Semester	year
Lecture			
Classes	30/18	3 i 4	2
Laboratory			
Project			
Seminar			
Total student's workload	60		

9. Conditions of the course acceptance:

tutorials

10. Language:

Polish

ECTS Credits
1

1. Course name

German

2. Course description

Thematic scope of the course:

1. Welcoming guests to a company.
 - 1.1 Inviting guests – formal business correspondence.
 - 1.2 Autopresentation and presenting associates, job position names.
 - 1.3 Scope of duties – making description.
2. At workplace.
 - 2.1 Basic duties and activities at work.
 - 2.2 Telephone calls, leaving and conveying information.
 - 2.3 Office equipment.
3. Arranging a meeting.
 - 3.2 Arranging the date and time of the meeting.
 - 3.3 Day and week planning in the company calendar.
4. On a business trip.
 - 4.1 Means of transport: train , aeroplane.
 - 4.2 Train and flights connections - giving descriptions.
 - 4.3 Hotel reservations, checking into a hotel.

3. Prerequisites

none

4. Aim of the course

Acquisition of skills at A2 level helpful in language communication appropriate for the field of study of Business Management.

5. Literature

KONTAKT DEUTSCH, Kursbuch, Udo Miebs, Leena Vehovirta, wyd. Langenscheidt DEUTSCH IM BÜRO UNTERNEHMENSDEUTSCH

6. Type of course

Obligatory

7. Teaching team

Department of Basic Sciences

8. Course structure

Form	Number of hours	Semester	year
Lecture			
Classes	30/18	3 I 4	2
Laboratory			
Project			
Seminar			
Total student's workload	60		

9. Conditions of the course acceptance:

tutorials

10. Language:

Polish

ECTS Credits

1

1. Course name

Russian

2. Course description:**Thematic scope of the course:**

1. Making contacts, introductions, giving personal information about oneself, family, friends, nationality and occupation, tabular and descriptive CV.
2. Personal outlook, parts of body, clothing, fashion, character features.
3. Daily routine (e.g. tutorials, at university, at faculty), leisure time, everyday activities, interests, style of living.
4. Means of communication: a telephone call, a fax, a letter, the Internet.
5. A flat – room, dormitory description; my town/ town plan, objects' location, asking/telling the way.
6. Travel- means of locomotion, a travel plan, travel agency, the railway station, the airport, accommodation.
7. Free time, leisure, interests, city sightseeing, going to the cinema/theatre.
8. The nature- climate, seasons of the year, weather forecast.
9. Shopping (e.g. gifts/souvenirs), and services, prices and money.
10. Meals- the restaurant, holidays and parties.
11. Health (at the doctor's, the pharmacy, healthy lifestyle).

3. Prerequisites

None

4. Aim of the course

Acquisition of language skills at A2 level, having regard for the skills helpful in situations of language communication appropriate for the field of study of Business Management.

5. Bibliography

H.Granatowska, *Как дела?* 1, wyd. Szkolne PWN, Warszawa 2002

R.Skiba, M.Szczepaniak, *Деловая речь. Для начинающих науку od podstaw*, wyd. REA

M.Fidyk, T.Skup'-Stundis, *Nowe repetytorium z języka rosyjskiego*, Wyd. Szkolne PWN, Warszawa 2000

6. Type of the course

Obligatory

7. Teaching team

Department of Basic Sciences

8. Course structure:

Form	Number of hours	Semester	Year
Lecture			
Tutorials	30/18	3 i 4	2
Laboratory			
Project			
Seminar			
Conversation classes			
Student total workload	60		

9. Conditions of the course acceptance:

tutorials

10. Language:

Polish

Basic subjects

ECTS credits

6

1. Course title

Mathematics

2. Course contentsLecture and classes

Elements of linear algebra: matrices, determinants, systems of linear equations, an application of matrix analysis in economics – basics of linear programming.

Differential calculus of functions of one variable: limit of a function, continuity of a function, derivative of a function; basic theorems of differential calculus, an investigation of economical functions.

Integral calculus of functions of one variable: indefinite and definite integral, an application of integral calculus in economics.

Basics of theory of functions of several real variables: a function of two or several variables, partial derivatives, differentiability of a function, extrema, applications in economics.

Elements of Financial Mathematics: a model of simple and compound interest, discount, cash flows.

3. Prerequisites

None.

4. Learning outcomes

Students apply elements of mathematical analysis and linear algebra in description and analysis of basic problems in economics and management. Students apply the mathematical knowledge as a tool in the workshop of economist, in the study of economic phenomena and processes.

5. Recommended reading

1. R. Rębowski, *Wprowadzenie do arytmetyki finansowej*, Seria Wydawnicza PWSZ im. Witelona w Legnicy, Legnica, 2007.
2. T. Jurlewicz, Z. Skoczylas, *Algebra i geometria analityczna*, Oficyna Wydawnicza GiS, Wrocław, 2009.
3. M. Gewert, Z. Skoczylas, *Analiza matematyczna 1 i 2*, Oficyna Wydawnicza GiS, Wrocław, 2009.
4. A. Piwecka-Staryszak (red.), *Wykłady z matematyki dla studentów uczelni ekonomicznych*, Wydawnictwo Akademii Ekonomicznej we Wrocławiu, Wrocław, 2004.
5. J. Abtowa, K. Piasecki, T. Róžański, Z. Świtalski, *Matematyka wspomagająca zarządzanie*, Wydawnictwo Akademii Ekonomicznej w Poznaniu, Poznań, 2002.

6. Type of course

Obligatory.

7. Teaching team

Department of Basic Sciences.

8. Course structure

Form	Number of hours	Semester	year
Lecture	30/30	1	1
Classes	30/30	1	1
Laboratory			
Project			
Seminar			
Other			
Total student's workload	180		

9. Assessment methods:

Lecture – written examination,
classes – grading on the basis of written colloquia.

10. Language of instruction:

Polish

ECTS credits
6

1. Course name

Microeconomics

2. Course description

1. The nature and method of economics. 2. The economizing problem. 3. Market economy. 4. Market equilibrium. 5. Price elasticity of the supply and the demand. 6. Theory of utility. 7. Production costs. 8. Company on the perfect competition market. 9. Monopoly. 10. Monopolistic competition. 11. Oligopoly. 12. Production factors markets. 13. Risk in making choices.

3. Prerequisites

none

4. Aim of the course

To understand the essence of the economic decisions optimisation, to explain the working of market and competition; to teach the abstract thinking, to understand and to interpret market processes, to create bases for developing the economic knowledge about company and market.

5. Literature

1. Sloman J.: *Podstawy ekonomii*, PWE 2001.
2. Begg D., Fisher S., Dornbusch R.: *Ekonomia*, Warszawa 1998.
3. Samuelson P.A., Nordhaus W.D. *Ekonomia*, Warszawa 1993.
4. D.R. Kamerschen, R.B. McKenzie, C. Nardinelli, *Ekonomia*, Gdańsk 1991

6. Type of course

Obligatory

7. Teaching team

Department of Economics and Management

8. Course structure

Form	Number of hours	Semester	year
Lecture	30	1	1
Classes	30	1	1
Laboratory			
Project			
Seminar			
Total student's workload	180		

9. Conditions of the course acceptance:

Lecture – written exam

Classes – constant grading

10. Language:

Polish

ECTS credits
4

1. Course name

Law

2. Course descriptionLecture

1. The proposition of law: the notion of the proposition of law and the legal provision, the structure of the norm, being obligatory of the norm, kinds of norms and legal provisions, conflicts between norms and rules. 2. The legal relationship: the notion and elements of the legal relationship, the notion and kinds of acts of law, the object of the legal relationship, subjects of the legal relationship, acts in law. 3. The general characterization of the civil law: subjects of the civil law: natural persons and corporate bodies, personal rights of natural persons - the legal construction and kinds of corporate bodies, the notion of the property, the civil responsibility. 4. The general characterization of the administration law: legal forms of acting of the administration, the characterization of the administrative proceedings, the notion of the administrative decision, the administration the government and municipal (the voivode, the commune, the administrative district, the autonomy of the province), legal inspection of activities of the administration. 5. The general characterization of the penal law: the notion of the crime; rules of the criminal responsibility; the range subjective, objective and territorial of being obligatory of the penal code; kinds penalties in the penal code; the characterization of chosen crimes. 6. The source of law: acts universally obligatory, acts internally obligatory 7. The interpretation of the law: the notion the interpretation of the law, kinds the interpretation of the law 8. Gaps in the law and their kinds.

3. Prerequisites

none

4. Aim of the course

The introduction of students with basic legal notices (the legal provision, the proposition of law, the system of the law, the interpretation of the law, the legal relationship. The characterization of deeds universally and internally obligatory; the characterization of basic branches of the law (the civil law, administration law, penal law).

5. LiteratureKażmierczyk St., Pulka Z., *Wstęp do prawoznawstwa*, Wrocław 2001H.Rot, *Wstęp do nauk prawnych*, Wrocław 1994,T.Stawecki, P.Winczorek, *Wstęp do prawoznawstwa*, Warszawa 2002Ziemiński Z., *Logika praktyczna* Warszawa 2001**6. Type of course**

Obligatory

7. Teaching team

Department of Science on Economy and European Law

8. Course structure

Form	Number of hours	Semester	year
Lecture	30	1	1
Classes			
Laboratory			
Project			
Seminar			
Total student's workload	120		

9. Conditions of the course acceptance:

The written examination

10. Language:

Polish

ECTS Credits

7

1. Course name

Accounting

2. Course description:Lecture

Essence and characteristics of accounting as a informational and filing system. Overriding principles of accounting. Educational methods of accounting and her regulations. International Generally Accepted Accounting Principles (International GAAP). Rules of current and balance appraisal. Posting categories of costs, incomes and outcomes. Balance as a reflection of state of possession. Documenting of events in accounting. Functioning principles of accounts. Account divisibility and merging. Accounting and filing cross-sections of costs. Posting and beside posting settling of financial outcome. Organization of accounting in company. Overall specifications of financial reporting.

Classes

Classification and appraisal of assets and liabilities elements and preparing a balance. Classification of economic operations and record of operations on balance and result accounts. Determining financial result and preparation of simple financial report upon instructions from exercises set and examples prepared by students.

3. Prerequisites

None

4. Aim of the course

Acquiring information and understanding essence of the accounting as a informational and filing system, her tools, functioning principles of accounts and financial outcome settling procedure; economical effect valuation of events being a subject of account filing, valuation of proper account documentation, making of account entries and understanding of their effects, making of summary financial reports.

5. Literature

1. Gierusz B. Podręcznik do samodzielnego księgowania, Oddk 2006
2. Olchowicz I., Podstawy rachunkowości, Difin 2006
3. Wprowadzenie do rachunkowości, praca zbiorowa pod red. Śnieżek E. Oficyna Ekonomiczna 2004
4. Zbiór zadań z rachunkowości, część I, praca zbiorowa pod red I. Izbiańskiej, PWSZ im. Witelona 2006

6. Type of the course

Obligatory

7. Teaching team

Department of Accountancy, Finance and Quantitative Methods

8. Course structure:

Form	Number of hours	Semester	Year
Lecture	30 / 20	2	1
Classes	30 / 20	2	1
Laboratory			
Projects			
Seminar			
Total student's workload	210		

9. Conditions of the course acceptance:

Written test, mark from the project, activity and tests on classes,

10. Language

Polish

ECTS credits
5

1. Course name

Management

2. Course descriptionLecture

1. The organization and her creature: The material, functional and attribute apprehension of the organization; reasons of the creation of the organization; the environment of the organization: Geographical , biological, social. 2. The management – of the practician , the art, the science: Marking of aims in the organization , the hierarchy of aims in the organization, the treat of the decision in the area of the management. 3. The hierarchy of the management in organizations: The strategic management (notions of the mission, the vision, the strategy); the operating - management as the executive system. 4. The management across functions. 5. The planning as the function of the management: The creature of the planning; rules of the planning; kinds of plans in organizations. 6. The organization as the function of the management: measurements of organizational structures; factors; the typology of organizational structures. 7. The motivational function of the management: Well-known motivational theories; the classification of motivational tools; the selection and the improvement of motivational tools. 8. The leadership and his meaning in the management: Styles of the control – the definition, basic kinds; basic controlling skills – the characterization; elements of the intelligence emotional in the management with people. 9. The inspection as the function of the management: The notion of the inspection , her creature and the meaning; kinds of the inspection; the relationship between the planning and the inspection. 10. Cultural conditionings of the management: The creature of the organizational culture; kinds of organizational cultures. 11. Directions in the learning about the management leaning for the paradigm of the structural rationality: The scientific management , the administrative trend. 12. Directions in the science about the management leaning for the paradigm of the subjective domination: Experiments E. Mayo, the holistic character of the humanity in the idea A. Maslow and; D.McGregoridea's. 13. Directions accepting for point of departure the paradigm of the situational equilibrium. 14. Present ideas of the management: The theory of the organizational game, the theory of processes integrated, the complex management with the quality.

3. Prerequisites

none

4. Aim of the course

The introduction of students with the problems of the management with the firm. Under of the seizures appears the possibility of the recognition of the object of research of the science about the management and the assimilation of the language to which it makes use. The purchase of the skill of the utilization of the knowledge from the range of the planning in the organization, buildings of schemata of organizational structures, building of schemata of the organizational structure and performances of the supervisory function.

5. Literature

- 1.R.W. Griffin: : Bases of the management with organizations , PWN , Warsaw 2000,
- 2.A.K. Koźmiński, W. Piotrowski: The management. The theory and the Practician , PWN , Warsaw 2002,
- 3.I. Robbins, D.DeCenzo: : Bases of the management , PWE , Warsaw 2002,
- 4.M. Przybyła: The organization and the management. Bases of manager knowledge, AE in Wroclaw, Wroclaw 2003

6. Type of course

Obligatory

7. Teaching team**Department of Economics and Management****8. Course structure**

Form	Number of hours	Semester	year
Lecture	15 / 10	2	1
Classes	30 / 20	2	1
Laboratory			
Project			
Seminar			
Total student's workload	150		

9. Conditions of the course acceptance:

The written examination

10. Language: Polish

ECTS Credits

7

1. Course name

Econometrics

2. Course description

Statistical concepts used in econometrics. Definitions of econometric model. Choosing independent variables for linear model. The Classic Linear Regression Model. Linear model estimation using the ordinary least squares method. Model verification: determination coefficient, standard error, hypothesis testing. Linear transformations. Analysis of production, the Cobb-Douglas production function.

3. Prerequisites

Informatics (using Excel calculations).

4. Aim of the course

Presentation of steps of building econometrics model, such as choosing independent variable, choosing form of a model, model estimation and verification. Presentation of basic statistical and mathematical Excel functions or components which are used in linear model estimation and verification. The students learn how to build simple econometrics models and how to test such models.

5. Literature

1. Dziechciarz J. (red.). *Ekonometria. Metody, przykłady zadania*. Wydanie 2 poprawione
Wydawnictwo Akademii Ekonomicznej im. Oskara Langego, Wrocław 2003.

2. Gruszczyński M., Podgórska M (red.) *Ekonometria*, SGH, Warszawa 2004.

3. Strahl D., Sobczak E., Markowska M., Bal-Domańska Beata. *Modelowanie ekonometryczne z Excelem. Materiały pomocnicze do laboratoriów z ekonometrii*. Wydawnictwo Akademii Ekonomicznej im. Oskara Langego, Wrocław 2004.

4. Gładysz B., Mercik J.. *Modelowanie ekonometryczne. Studium przypadku*. Oficyna Wydawnicza Politechniki Wrocławskiej. Wrocław 2004.

6. Type of course

Obligatory

7. Teaching team

Department of Accountancy, Finance and Quantitative Methods

8. Course structure

Form	Number of hours	Semester	Year
Lecture	15/10	2	1
Classes	30/24	2	1
Laboratory			
Project			
Seminar			
Total student's workload	210		

9. Conditions of course acceptance

Written test

10. Language

Polish

ECTS credits
7

1. Course name

Macroeconomics

2. Course description

Creation and distribution of national income and his measurment. Two paradigms in macroeconomics. Basic foundations and statements of the Keynesian economy. Business fluctuations in the market economy. Economic role of government. Budget policy. Monetary and credit system. Unemployment .Inflation. International trade. Balance of payments and foreign exchange rates.

3. Prerequisites

completed subjects: Microeconomics

4. Aim of the course

Delivery of knowledge about basic economy rules, explanation and understanding of mechanizm of economy.

5. Literature

1. Begg D., S. Fischer, R. Dornbusch, Makroekonomia t. 2, PWE, Warszawa 1992
2. Sloman J.: *Podstawy ekonomii*, PWE, Warszawa 2001.
3. Czarny B.: *Podstawy ekonomii*, PWE, Warszawa 2002.
4. Kamerschen D.R., R.B. Mckenzie, C. Nardinelli, Ekonomia, Gdańsk 1991

6. Type of course

Obligatory

7. Teaching team

Department of Economics and Management

8. Course structure

Form	Number of hours	Semester	year
Lecture	30/30	2	1
Classes	30/30	2	1
Laboratory			
Project			
Seminar			
Total student's workload	210		

9. Conditions of the course acceptance:

Lecture – written exam

Classes – constant grading

10. Language:

Polish

Main subjects

ECTS credits
7

1. Course title

Public Finances and Financial Markets

2. Course contentsLecture and Classes

.....Introduction to finance, the role of finance. The legal structure of enterprises, budgetary establishments, and budgetary entities, special funds. State budget, domestic and foreign revenue, expense of budget, the aim budget. Deficit of budget, the economics problems of deficit, the methods of financing the deficit. Public debt, debt of the government sector, other debt, the management of public debt, the procedures to improvement the budget. The appropriated funds, FUS, PFRON, and others. Finances of local government, the sources of revenue, appropriated allocations, general subsidies, revenues from shares in receipts from corporate and personal income taxes, receipts from local fees. The role of EU funds, management of EU funds. Finances of insurance, the I pillar – the reformed Social Insurance Institution, the II pillar – open pension funds, the III pillar – employee pension programs. Open pension funds (OFE), clearance units, return rate, investment limits. The system of taxes, direct and indirect tax, the value added tax (VAT), income taxes, other taxes. Central bank (NBP) and other banks, the aims of central bank, the rate of interest, the political of compulsory reserve, the management of monetary political. The stock market, a stock exchange, a share, a bond, a treasury bill, a mortgage bill, the main and parallel market, market indexes (WIG, WIG).

3. Prerequisites

Course of "Economics"

4. Learning outcomes

Student should be understanding the basic problems of finance and can make a simple analysis of governments incomes and outcomes.. Student can describe the main local fees, and consequences of financial decision at the local level. Student have a knowledge about governments and local governments finances about different taxes and fees and the main government expenses. Student understand the system of insurances, and how to recognize the best pension funds. And at the least, about the role of stock exchange, and the type of main financial instruments

5. Recommended reading

1. Owsiak Stanisław, Finanse publiczne. Teoria i praktyka. PWN. Warszawa, 2005.
2. Podstawka M., Podstawy finansów publicznych, SGGW, Warszawa 2004.
3. Finanse publiczne i prawo finansowe, pod red. C. Kosikowskiego i E. Ruśkowskiego, Dom Wydawniczy ABC..
4. Dębski Wiesław, Rynek finansowy I jego mechanizmy, PWN, Warszawa 2005

6. Type of course

Obligatory

7. Teaching team

Department of . Accounting and Finances..

8. Course structure

Form	Number of hours	Semester	Year
Lecture	30/20	2	1
Classes	30/20	2	1
Laboratory			
Project			
Seminar			
Other			
Total student's workload	210		

9. Assessment methods

Quollocium

10. Language of instruction

Polish

ECTS credits

6

1. Course name

Economic analysis

2. Course contentsLecture/classes

1. The basic problems of economic analysis.
2. The sources of information used in economic analysis.
3. The Balance Sheet Analysis, The Profit and Loss Account Analysis.
4. Financial ratio analysis (liquidity, profitability, efficiency).
5. Business plan and the strategy of an enterprise.
6. Assessment on investment projects.
 - 6.1. Present value, future value.
 - 6.2. Effective rate of interest.
 - 6.3. The risk measurement.
 - 6.4. Investment decisions – net present value (NPV), internal rate of return (IRR).

3. Prerequisites

Completed courses in “Mathematics”, „Descriptive statistics” and „Basics of accountancy”

4. Learning outcomes

Students know the theoretical basics of economic analysis. Students can analyze processes taking place in an enterprise, assess the situation of enterprise, assess investment projects.

5. Recommended reading

1. Jerzemowska M. (red.): *Analiza ekonomiczna w przedsiębiorstwie*, Polskie Wydawnictwo Ekonomiczne, Warszawa 2006.
2. Bednarski L, Kurtys E., Wersty B. i in.: *Analiza ekonomiczna przedsiębiorstwa*, Wydawnictwo Akademii Ekonomicznej im. Oskara Langego we Wrocławiu, Wrocław 2003.
3. Manikowski A., Tarapata Z., *Metody oceny projektów gospodarczych*, Wyższa Szkoła Ekonomiczna, Warszawa 2004.

6. Type of course

Obligatory

7. Teaching team**Department of Economics and Management****8. Course structure**

Form	Number of hours	Semester	year
Lecture	15 / 10	3	2
Classes	30 / 20	3	2
Laboratory			
Project			
Seminar			
Total student's workload	180		

9. Assessment methods:

constant grading

10. Language of instruction:

Polish

ECTS credits

4

1. Course name

Regional economy

2. Course descriptionLecture

- Globalization and regionalization
- regionalization criteria and typology of the regions
- aims and scope of the personal and economic policy in the region , the regional economic environment
- the rules for implementing economic policy in the region
- factors of region development
- regional competitiveness
- mechanisms for stimulating economic growth in the region and increase competitiveness
- theoretical concepts of regional development
- regional development strategies
- strategies of regional development - the development of principles
- strategies developed in Dolny Śląsk : the development of strategies to Dolny Śląsk, regional innovation strategy, other strategies
- regional programs and regional operational program for Dolny Śląsk

3. Prerequisites

completed subjects: Microeconomics and Macroeconomics

4. Aim of the course

Delivery of knowledge about basic regional economy, explanation and understanding of mechanism of economy.

5. Literature

1. *Gospodarka lokalna i regionalna w teorii i praktyce* (red. naukowa R. Brol) Wydawnictwo AE im Oskara Langego we Wrocławiu, Wrocław, 2005.
2. *Metody oceny rozwoju regionalnego* (red. Naukowa Danuty Stralh) Wydawnictwo AE im Oskara Langego we Wrocławiu, Wrocław, 2005.
3. Patrzalek: *Finanse samorządu terytorialnego*, Wydawnictwo AE im. Oskara Langego we Wrocławiu, Wrocław 2004.

6. Type of course

Obligatory

7. Teaching team

Department of Engineering Production and Logistics

8.Course structure

Form	Number of hours	Semester	Year
Lecture	30/20	3	4
Classes			
Laboratory			
Project			
Seminar			
Total student's workload	120		

9. Conditions of the course acceptance

Lecture – written exam - test

10. Language

Polish

ECTS credits
4

1. Course Title

Economic Policy

2. Course ContentsLecture

- 1.The essence of the international economic integration; criteria of defining, goals and causes of the integration
- 2.The models of the international and supranational economic integration
- 3.The mechanisms of the integration in the market economy; the models of the customs union and the common market
- 4.Internal Market programme, stages, principles
- 5.Protection of competition on the single market Theoretical concepts of competition European competition law (towards enterprises and the state aid)
- 6.The programmes supporting the single market and preventing from the market's inefficiencies (industrial policy, policy in the sphere of R&D, enterprise policy, the policy of environmental protection)Types of the single market's inefficiencies
- 7.The dilemmas whether to "deepen" and "extend" the integration. Social, economic, and territorial coherence. Theoretical concepts of the sources of regional diversityThe role and instruments of regional policy

Classes

1. Macroeconomy of the European integration – Economic and Monetary Union.Theory and practice in reference to the Economic and Monetary UnionThe theories of the optimum currency area The costs and advantages of the participation in the Monetary Union (theoretical perspective, on the grounds of the practice of the eurozone countries)The plan to establish the Monetary Union and its implementation The institutions and implementation of the monetary policy within the Monetary Union
- 2.The sources of economic growth and employment in the EU.Economic growth in the UE – theory and practiceThe Convergence Hypothesis in the theory of economic growthEmployment in the economic growth Employment potential in the European Union
3. Finances and budget in the European Union

3. Prerequisites: Credit in "Macroeconomy – the Basics"**4. Learning Outcomes**

The student is familiar with the theory of the integration, its premises, essence, and the goals of the integration processes.The student has the knowledge of the models of the international and supranational economic integration, institutional forms of the integration, and the mechanisms as well as the logic of the market integration, i.e. deepening of the integration – the monetary union (the effect of the creation and shift of trade), Common Market, Economic and Monetary Union (theory of the optimum currency area and the advantages related to the Monetary Union).The student can identify the dilemmas resulting from the implementation of the integration "in width" and "in depth" and also he or she is able to discuss the issues related to the coordination of the economic policies and the main sector policies pursued in the EU.The student understands the essence, mechanisms, and goals of the processes of the international economic integration.

5. Recommended Reading

1. Gawlikowska-Hueckel K., Zielińska-Głębocka A. European Integration.From the Single Market to the Monetary Union.Course Book on European Economy.Warsaw: C.H. Beck Publishing House, 2004.
2. Wysokińska Z., Witkowska J. European Integration.Warsaw: PWE, 2004.
3. Pietrucha J. Eurozone. Monetary Policy and Macroeconomic Stability.Katowice: AE in Katowice Publishing House, 2003.

6. Type of Course: Compulsory**7. Teaching Team:** The Unit of Economics and Management**8. Schedule:**

Form	Number of Hours	Semester	Year of Studies
Lectures	15/20	3	2
Classes	15/10	3	2
Laboratory Classes			
Projects			
Seminars			
Other			
Total student's workload	120		

9. Methods for grading the students' work: A test**10. Language of Lectures:** Polish

Subjects for specialty Accountancy and internal audit

ECTS Credits

2

1. Course name:

Internal audit. Standards of internal audit

2. Course description:Lectures

Origin and evolution of internal audit. Aims and regulations of internal audit. Internal audit as the element of "Corporate governance". Role and position of internal audit in the system of internal inspection and financial auditing. International and National Standards on Auditing. Organization of auditor work. Methodology of internal audit. Analysis of audit needs and risk areas. The subject of internal financial audit. Operational audit. Audit of internal inspection. Audit of management systems. Financial audit. Internal audit in European Union. Auditor's duties and aims of internal audit. Internal auditor's code of ethics – studies of cases. Procedures of internal audit conducting. Evaluation of risk areas. Preparing plans of internal audit. Drawing up a programme of audit task. Activities of implementing example audit task. Drawing up documents of introductory stage of internal audit. Evaluation of audit documents correctness. Preparing the report on conducting audit task. Drawing up the report on conducting the plan of audit for the previous year.

Classes

Documenting of operational, financial, management systems and internal inspection audit.

3. Prerequisites

Credit in Accountancy

4. Aim of the course:

Knowing the essence, organization and methodology of internal audit. Understanding and mastering the procedures of internal audit. Acquiring practical abilities of determining the needs of audit, risk identification and analysis. Mastering the techniques of documenting audit tasks.

5. Literature:

1. Czerwiński K., CIA CISA CFE, Audyt wewnętrzny, Warszawa, 2005
2. Kiziukiewicz T., Audyt wewnętrzny w jednostkach sektora finansów publicznych, Difin, 2007
3. Knedler K., Stasik M., Audyt wewnętrzny w praktyce, Polska Akademia Rachunkowości, 2005,

6. Type of course:

Obligatory

7. Teaching team:

Department of Accountancy, Finance and Quantitative Methods

8. Course structure:

Form	Number of hours	Semester	Year
Lecture	15 / 10	4	2
Classes	15 / 0	4	2
Laboratory			
Project			
Seminar			
Total student's workload	60		

9. Conditions of the course acceptance:

Lectures – written exam, Classes - credit

10. Language:

Polish

ECTS Credits

1

1. Course name

Internal control

2. Course description:

Essence of audit as a part of financial management system: concept and classification of control; internal audit and external control – areas, relations; internal control – past and future. Principles of formalizing internal control system: qualifications and predispositions of supervisors; organizational conditions and efficiency of control. Methods and techniques of control – selection and implementation; basic concepts, selected methods and control techniques. Internal control instruments: concept of control instruments, kinds of instruments. Document – its role and meaning in process of internal control: studying documents, control documents. Internal control and internal audit: internal audit – definition, role and meaning of internal audit in control system.

3. Prerequisites

None

4. Aim of the course

1. Description of concept of control, internal control and internal audit, external control
2. Introducing students with principles of formalizing internal control system
3. Introducing students with basic instruments of internal control
4. Pointing out benefits which can be obtained from efficiently working internal control system

5. Literature

1. Wierzbicki K.: Kontrola wewnętrzna w podstawowych jednostkach gospodarczych
2. Winiarska K.: Kontrola finansowo – księgową w praktyce
3. Kuc B.R.: Audyt wewnętrzny – teoria i praktyka
4. Stępniewski J.: Audyt i diagnostyka firmy

6. Type of the course

Obligatory

7. Teaching team

Department of Accountancy, Finance and Quantitative Methods

8. Course structure:

Form	Number of hours	Semester	Year
Lecture	15 / 10	4	2
Classes			
Laboratory			
Projects			
Seminar			
Total student's workload	30		

9. Conditions of the course acceptance:

Written test is a condition of ranking the lecture

10. Language

Polish

ECTS Credits

5

1. Course name

Budgetary Accounting

2. Course description:Lecture

Regulations in law, subjective and objective range of budgetary accounting. Main and special rules of bookkeeping, assets and liabilities appraisal in budget and budgetary units. Elements of budget – incomes, expenses, revenues, costs, result of budget execution. Chart of accounts construction for budget, budgetary units and their auxiliary households, state entities. Principles and time limits of making budgetary reports. Principles of tax offices accounting.

Classes

Record of incomes and expenses, revenues and costs in budget – determining budget execution result. Record of budgetary incomes and own incomes in budgetary units. Idea, classification and record of capital assets and stocks. Record of settlement of accounts, revenues and costs in budgetary units. Record of funds, reserves and principles of determining financial result. Presenting funds from auxiliary funds in record. Preparation of budgetary reports and financial report, balance from budget execution.

3. Prerequisites

Passing courses: Basics of Accounting

4. Aim of the course

Understanding the essence, legal basis and principles of budgetary accounting. Understanding categories connected with budget execution and financial plans of budgetary units. Acquiring skills of identifying and making up record of operations connected with budget execution, financial plans of budgetary units and containing property of those units.

5. Literature

1. Kiziukiewicz T.(red.), Rachunkowość w jednostkach sektora finansów publicznych, Difin, Warszawa 2006
2. Winiarska K., Kaczurak- Kozak M., Rachunkowość budżetowa, Oficyna a WoltersKluwer business, Kraków 2007
3. Zysnarska A., Rachunkowość sektora finansów publicznych, oddk, Gdańsk 2007

6. Type of the course

Obligatory

7. Teaching team

Department of Accountancy, Finance and Quantitative Methods

8. Course structure:

Form	Number of hours	Semester	Year
Lecture	15 / 10	4	2
Classes	30/20	4	2
Laboratory			
Projects			
Seminar			
Total student's workload	150		

9. Conditions of the course acceptance:

Lecture - written test, mark from the project

Classes - activity and tests on classes

10. Language

Polish

ECTS Credits

6

1. Course name

Financial Accounting

2. Course description:Lecture

Classification, documentation, record, appraisal of state and capital assets activity. Amortization methods. Classification, appraisal and record principles of factual elements of circulation assets. Long-term and short-term investments – appraisal, documentation and record. Appraisal, documentation and record of settlement of accounts. Own funds – sources, accounting and apprehension of them in balance. Reserves for liabilities. Problems of time and objective proportionality of costs and revenues. Products sales registration process. Dealing. Residual costs and revenues. Principles of information settling of financial result using comparative or calculate method. Current and deferred income tax. Construction of financial reports. Interpretation of financial reports.

Classes

Record and appraisal of capital and current assets elements, reserves, liabilities and own capital, revenues and costs, determining financial result upon instructions from tasks from exercises set and examples prepared by students. Preparation of and analysis of financial report content.

3. Prerequisites

Passing courses: Basics of Accounting

4. Aim of the course

Acquiring information and understanding methods and techniques of financial accounting: understanding of choosing an alternative rules of current and balance appraisal; bookkeeping; range and meaning of documentation describing accounting principles, documents decreeing, making book-keeping entries on accounts, diagnosis of report procedures to making financial reports and tax declarations – determining basis of taxation, report statement interpretation, valuation of balance politics effects.

5. Literature

1. Cebrowska T. (red.nauk.) Rachunkowość finansowa i podatkowa, PWN, 2005
2. Gmytrasiewicz M., Karmańska A., Rachunkowość finansowa, Difin, 2006
3. Helin A., Szymański K.G., Sprawozdawczość finansowa spółek kapitałowych, Difin, 2006
4. Zbiór zadań z rachunkowości, część I, praca zbiorowa pod red. I. Izbiańskiej, PWSZ im. Witelona 2006
5. Mindowicz J., Zbiór zadań z rachunkowości finansowej, Wyd. AE we Wrocławiu, Wrocław 2003
6. Międzynarodowe Standardy Sprawozdawczości finansowej 2005, IASB, 2005

6. Type of the course

Obligatory

7. Teaching team

Department of Accountancy, Finance and Quantitative Methods

8. Course structure:

Form	Number of hours	Semester	Year
Lecture	30 / 15	4	2
Classes	30 / 15	4	2
Laboratory			
Projects			
Seminar			
Total student's workload	180		

9. Conditions of the course acceptance:

Lecture - written and spoken test, mark from the project, activity on classes and workshop, tests on classes

10. Language

Polish

ECTS credits
2

1. Course name

Diploma seminar

2. Course description4th semester: Methodology and selection of diploma thesis topics.**3. Prerequisites**

3 semesters completed;

4. Aim of the course

The student will learn how to organize the process of writing diploma thesis.

The student will learn research methods.

The student will learn how to formulate research problem, conducts research and analyse its results

5. Literature

1. Pułło A., Prace magisterskie i licencjackie. Wskazówki dla studentów, PWN, Warszawa 2001;
2. Piotrek P., Zielenicka B., Technika pisanie prac dyplomowych, Poznań 1997.
3. Urbad S., Ładoński W., Jak napisać dobrze pracę magisterską, Wrocław 1997
4. Zaczęński W., Poradnik autora prac seminaryjnych dyplomowych i magisterskich, Warszawa 1995

6. Type of course

Compulsory

7. Teaching team

According to the specialization;

8. Course structure

Form	Number of hours	Semester	year
Lecture			
Classes			
Laboratory			
Project			
Seminar	15/12	4/4	2/2
Total student's workload	60		

9. Conditions of the course acceptance:

Lecture: conversations, writing;

10. Language:

Polish

ECTS credits
3

1. Course name

Economics Diagnostics

2. Course descriptionLecture

1. Origins of diagnostics.
2. Notion of Economics Diagnostics.
3. Types of Economics Diagnostics.
4. Purpose of Economics Diagnostics.
5. Features, state of object and diagnostic syndrome.
6. Phases of diagnostic research.
7. Conditions required for accurate diagnosis.
8. Principles of selecting symptoms for diagnostic syndrome.
9. Standardization and evaluation of symptoms (comparison method).
10. Presentation of diagnostic syndrome (numerical, descriptive).
11. Construction of integral evaluation index.
12. Economics diagnostics of a company.
13. Diagnosis of the condition and selected areas of a company.
14. Diagnostics and Economic Analysis.

3. Prerequisites

Descriptive statistics

4. Aim of the course**knowledge** of theory and methodology of Economics Diagnostics**skills:** diagnosing of events and processes within an enterprise**5. Literature**

1. Wersty B., Diagnostyka ekonomiczna przedsiębiorstwa, [w:] Analiza ekonomiczna przedsiębiorstwa, red. Kurtys E., Wydawnictwo Akademii Ekonomicznej im. Oskara Langego we Wrocławiu, Wrocław 2001,
2. Wersty B., Analiza i diagnostyka ekonomiczna. Podstawy teoretyczno-metodyczne, Wydawnictwo Wyższej Szkoły Zarządzania, Wrocław 2000,
3. Sierpińska M., Jachna T., Ocena przedsiębiorstwa według standardów światowych, PWN, Warszawa 2004

6. Type of course

Obligatory

7. Teaching team

Department of Economy and Management

8. Course structure

Form	Number of hours		Semester	Year
Lecture	15	15	4	2
Classes	15	-	4	2
Laboratory				
Project				
Seminar				
Total student's workload	90			

9. Conditions of the course acceptance

credit, tests

10. Language

Polish

ECTS credits
5

1. Course name

Corporate theory

2. Course description

Lecture

1. Objective scope of corporate theory.
2. Development of corporate theory.
3. Definitions of enterprise and entrepreneur.
4. Forms of entrepreneurship.
5. Subjectivity of an enterprise (carrying of rights)
6. Objectives of an enterprise.
7. Groups of interests and objectives of an enterprise.
8. Employee participation in management.
9. Legal and organizational forms of enterprise.
10. Critical points on the lifeline of an enterprise.
11. Assets and sources of their financing.
12. Planning.
13. Methods of company valuation.
14. Company and the Market.
15. Criteria and methods of company evaluation.

3. Prerequisites

Microeconomics

4. Aim of the course

knowledge: basic knowledge of the enterprise within the objective scope of corporate theory,

skills: forming and evaluating of the processes within a company.

5. Literature

1. Podstawy nauki o przedsiębiorstwie, red. Lichtarski J., Wydawnictwo Akademii Ekonomicznej we Wrocławiu, Wrocław 2003
2. Podstawy nauki o przedsiębiorstwie. Studium przypadków., red. Osbert-Pociecha G., Wydawnictwo Akademii Ekonomicznej we Wrocławiu, Wrocław 2002

6. Type of course

Obligatory

7. Teaching team

Department of Economy and Management

8. Course structure

Form	Number of hours	Semester	Year
Lecture	30/20	4	2
Classes	15/10	4	2
Laboratory			
Project			
Seminar			
Total student's workload	150		

9. Conditions of the course acceptance

credit, test

10. Language

Polish

ECTS credits
4

1. Course name

Business Finance

2. Course descriptionLecture and classes

Financial environment, financial markets, rate of interest. Time value of money, value and time, present value, future value, calculating of interest, the perpetuity. Financial statements, the income statement, the balance sheet, the funds flows, .Evaluating financial performance, financial ratios, liquidity ratios, activity ratios, profitability ratios, debt ratios. Financial analysis, shaping the financial structure, shaping the asset structure. The nature of risk, analyzing risk, probability calculations, the portfolio approach, portfolio diversification, The Capital Asset Pricing Model (CAPM). The management of debt, the management of current assets. Capital cost and capital structure, cost of common stock, cost of bonded, the concept of leverage, capital structure and leverage, the analysis of EBIT/EPS. The sources of capital, corporate bonds, common stock, liabilities. Budgeting capital, payback period length, the NPV method, the IRR method. The value of partnership, MVA and EVA methods, the management of value.

3. Prerequisites

Course of "Economics"

4. Aim of the course

The main goal of the lecture is the introduction students into the basic problems of finance. This course should provide the students a formal framework that enables them to run a small enterprises. In a free marketplace the manager, uses variants on the same procedures to accomplish the main goals. This course learns how a manager must operate with equal regard to balancing risk and returns, to planning cash flows and reach the profit.

5. Literature

1. Bień W. *Zarządzanie finansami przedsiębiorstwa*, Difin, Warszawa 2004
2. Brigham E.F. *Podstawy zarządzania finansami*, t.1-3, PWE, Warszawa 1998
3. Rutkowski A. *Zarządzanie finansami*, PWE, Warszawa 2005

6. Type of course

Obligatory

7. Teaching team

Department of Accountancy, Finance and Quantitative Methods

8. Course structure

Form	Number of hours	Semester	year
Lecture	15/10	4	2
Classes	30/20	4	2
Laboratory			
Project			
Seminar			
Total student's workload	120		

9. Conditions of the course acceptance:

Lecture – examination, classes - written test are the conditions of ranking the classes

10. Language:

Polish

ECTS credits
3

1. Course title

Resource management in an organisation.

2. Course contentsLecture and classes

Meaning and structure of resources of an organisation - human resources, financial resources, informational resources, market resources, relational resources, intellectual property. Structure and principles of management of fixed assets. Types of financial assets, creation and acquisition of financial assets. Principles of managing human resources. Meaning, structure and methods of measuring of intellectual assets of an organisation.

3. Prerequisites

Introduction to Management.

4. Learning outcomes

Knowledge of: basic terms regarding assets and resources of an organisation, principles of their creation and application within an organisation.

5. Recommended reading

Kozuch B. *Nauka o organizacji* Wyd. CeDeWu.PL., 2007

Podstawy nauki o przedsiębiorstwie (pod red. J. Lichtarskiego) Wyd. Akademii Ekonomicznej we Wrocławiu, 2007

6. Type of course

Obligatory

7. Teaching team

Department of Economics and Management

8. Course structure

Form	Number of hours	Semester	Year
Lecture	15/16	5	3
Classes	15/	5	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	90		

9. Assessment methods

Lecture - examination

Classes - test

10. Language of instruction

Polish

ECTS credits
2

1. Course title

Computer accounting systems

2. Course contentsLaboratory Classes:

Rewizor: launching and characteristics of program, adding of subject and giving of users authorization, starting a accounting year, creating of charts of accounts, introduction of BO, declaration of simple and complex documents, document reporting, registry preparation, preparation of declaration VAT-7, preparation of reports.

Subiekt: launching of warehouse program, preparation of warehouse documentation, cooperation between Subiekt and Rewizor programs.

Gratyfikant: overall functioning rules of salary program.

3. Prerequisites

Passed course: "Accounting"

4. Learning outcomes

Students are acquainted with basic functioning rules of warehouse program, salary and financial-reporting program. They understand and interpret data effluent from accounting documentation, they can use financial-reporting program to reporting of economic activity.

5. Recommended reading

1. Gierusz B., Podręcznik do samodzielnej nauki księgowania, ODDK, Gdańsk 2010
2. Gierusz J., Plan kont komentarzem, Handel – Produkcja - Usługi, ODDK, Gdańsk 2009
3. Rewizordla WINDOWS – INSTRUKCJA OBSŁUGI
4. Program magazynowy SUBIEKT – INSTRUKCJA OBSŁUGI

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture			
Classes			
Laboratory	30/20	5	3
Project			
Seminar			
Other			
Total student's workload	60		

9. Assessment methods

Laboratory classes - credit

10. Language of instruction

Polish

ECTS credits
1

1. Course title

Study over financial reports

2. Course contentsClasses:

Financial report: idea, goal and legal basics of studying financial reports, range, relevance and risk of audit. Study documentation: opinion and report from studying financial reports, work documentation. Review of financial report.

3. Prerequisites

Passed courses: "Accounting" and "Financial accounting"

4. Learning outcomes

Students can identify units obligated to study financial reports, know its stages and needed documentation. They can identify risk of a study and assess relevance of specific reporting positions of financial report.

5. Recommended reading

1. Rewizja sprawozdań finansowych, pod red. D. Krzywdy, Stowarzyszenie Księgowych w Polsce
2. Lachowski W., Planowanie badania sprawozdania finansowego. Wybrane aspekty praktyczne formalnoprawne, KIBR 2009
3. Krajowe Standardy Rewizji Finansowej, KIBR 2010
4. Międzynarodowe Standardy Rewizji Finansowej i Kontroli Jakości, tom II, KIBR 2010

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture			
Classes			
Laboratory	15/10	5	6
Project			
Seminar			
Other			
Total student's workload	30		

9. Assessment methods

Classes - credit

10. Language of instruction

Polish

ECTS credits
1

1. Course title

Accounting and internal audit in bank

2. Course contentsClasses:

Bank accounting: characteristics and law regulations of banking activity, specific accounting rules concerning banks, assets and liabilities, incomes and costs, structure and contents of financial report of a bank. Internal audit in bank: system of internal control and internal audit, audit techniques and its application in work of an internal auditor, operational audit and financial audit, report and after control actions, cooperation of internal auditor in bank with control and supervisory institutions and with external auditor.

3. Prerequisites

Passed course: "Accounting"

4. Learning outcomes

Students are acquainted with basic ideas and categories from bank accounting and internal audit.

5. Recommended reading

1. Popowska E. Wąsowski W. Rachunkowość bankowa po zmianach, Difin, Warszawa 2008
2. Miętka Z. Rachunkowość bankowa, Wydanie WSB, Poznań 2007
3. Winiarska K. Teoretyczne i praktyczne aspekty audytu wewnętrznego, Difin, Warszawa 2005
4. Lewandowski D. Systemy kontroli wewnętrznej – Wymagania Bazylejskiego Komitetu Nadzoru Bankowego, „Biuletyn Bankowy” 2004, nr 7/8
5. Prawo Bankowe, Dz.U. z 2002r. nr 72 poz. 665 z późniejszymi zmianami
6. Rozporządzenie Ministra Finansów z dnia 10.12.2001r. w sprawie szczególnych zasad rachunkowości banków (Dz.U. nr 149, poz. 1673 z późn. Zmianami).

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture			
Classes	15/10	5	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	30		

9. Assessment methods

Classes - credit

10. Language of instruction

Polish

ECTS credits
1

1. Course title

Fiscal and tax control

2. Course contentsClasses:

Legal basis of fiscal and tax control: tax regulation, tax acts. Institutions of fiscal and tax control: inland revenue, office of tax control, tax authorities. Rights and duties of controller and controlled: taxpayer, payer, collector, tax authorities, control inspector. Tax control: tax registry, tax books, tax obligation, tax return. Control process: documentation of control, consequences of control, after-control proceeding.

3. Prerequisites

Passed course: "Accounting"

4. Learning outcomes

Students are acquainted with aims and rules of fiscal and tax control process. They understand functioning rules of fiscal and tax authorities. They can define rights and duties of controller and controlled, determine procedure of taxpayer/payer during and after the control.

5. Recommended reading

1. Cieślukowski M., Kańduła S., Kijek I., Polski system podatkowy. Materiały do ćwiczeń i wykładów, Materiały dydaktyczne AE w Poznaniu nr 199, Poznań 2007
2. Poszwa M., Zarządzanie podatkami w małej i średniej firmie. Rozwiązania na lata 2007-2009, C.H. Beck 2007
3. Szczodrowski G., Polski system podatkowy, PWN 2007
4. Rachunkowość finansowa i podatkowa (red. T.Cebrowska), PWN, Warszawa 2005
5. Baczyński A. Kontrola skarbową i kontrola podatkowa, Difin 2001
6. Bartosiewicz A., Kubacki R., Leksykon ordynacji podatkowej, Unimex 2004
7. Ordynacja podatkowa

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture			
Classes	15/10	5	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	30		

9. Assessment methods

Lecture –exam, classes - credit

10. Language of instruction

Polish

ECTS credits
1

1. Course title

Organization of internal control

2. Course contentsClasses:

Control and management: functions of management, organizational structure, place of control in units structure. Control procedures: statute of internal control, rules of preparing instructions composed to be rules of internal control. Kinds of internal control in an entity: institutional, functional, preliminary, current. Areas of control: property security, cash economy, receivables and liabilities, revenues and costs and others. Documentation of control: plan of control, report from conducted control, after control conclusions.

3. Prerequisites

Passed course: "Accounting"

4. Learning outcomes

Students are acquainted with rules of organization of internal control, mostly with procedures and documentation of internal control in economic entities, non-profit entities also in entities from public finance sector. They understand the need of performing internal control and rules of its organization. They can determine place of control in a unit, show needed procedures of control and rules of performing control in basic areas of units activity.

5. Recommended reading

1. Górecki E., Kontrola wewnętrzna w przedsiębiorstwie rynkowym, Interfart, 2001
2. Winiarska K., Wewnętrzna kontrola finansowo- księgowa w firmie, oddk 2006
3. Kowalczyk E. Wewnętrzna kontrola w jednostce samorządu terytorialnego, APEXnetCWAP 2006
4. Kuc B. R., Kontrola i audyt w sektorze publicznym, ABC 2007

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture			
Classes	15/10	5	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	30		

9. Assessment methods

Classes - credit

10. Language of instruction

Polish

ECTS credits
4

1. Course title

Organization of accounting

2. Course contentsClasses:

Accounting: accounting policies, objective and subjective range of accounting. Accounting policy: trading year, reporting period, valuation methods for assets and liabilities, method of keeping the books. Elements of corporate chart of accounts: synthetic accounts, connections between accounts, rules of keeping subsidiary reporting. Instruction of circulation and control of accounting documents: idea and classification of accounting documents, preservation and archiving of accounting documents. Other exemplary procedures from organization of accounting: stocktaking instruction, cash instruction, warehouse instruction. Responsibility for keeping the books: responsibility of units manager, responsibility of head accountant, responsibility of other employees.

3. Prerequisites

Passed course: "Accounting"

4. Learning outcomes

Students are acquainted with basic rules about organization of accounting. They understand basic connections and relations between specific elements of accounting organization, especially accounting policies. They know and interpret most important categories consisting on organization of accounting. They know rules of construction of most important procedures connected with organization of accounting.

5. Recommended reading

1. T. Kiziukiewicz: Organizacja rachunkowości w przedsiębiorstwie, PWE 2002.
2. Naumiuk T. Dowody księgowe. Obieg i kontrola, Infor 2002,
3. Uryga J. Bienias I.: Organizacja systemu rachunkowości i kontroli wewnętrznej w podmiocie, SKwP 2005.
4. Cebrowska T. (red.nauk.) Rachunkowość finansowa i podatkowa, PW, 2005
5. Uryga J., Drobnia D.: Zasady sporządzania, obiegu, kontroli dowodów księgowych na przykładzie spółki prawa handlowego, Interfin 2001.

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture			
Classes	30/20	5	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	120		

9. Assessment methods

Classes - credit

10. Language of instruction

Polish

ECTS credits
4

1. Course title

Management accounting

2. Course contentsLecture/classes:

Management accounting: idea and characteristics of management accounting, management accounting and financial accounting. Costs: definition of costs and classification of costs for the needs of management accounting. Cost accounting: full cost accounting, variable costing, financial outcome in variable costing and in full cost accounting, traditional and modern cost accounting. Cost calculation: process costing, job costing, combined product costing, activity costing. Cost budgeting: idea, stages and budgeting methods, structure of annual operational-financial budget. Decision modeling account: short-term decisions, pricing.

3. Prerequisites

Passed course: "Accounting"

4. Learning outcomes

Students are acquainted with basic rules about management accounting. They understand relations between management accounting and financial accounting. They can identify and interpret specific cost categories and assess their depiction in full cost accounting and in variable costing. They can define budgeting rules and elements of budget of costs and determine meaning of variable costing for short-term decision making.

5. Recommended reading

1. Czubakowska K., Gabrusewicz W., Nowak E., Podstawy rachunkowości zarządczej, PWE 2006
2. Rachunkowość zarządcza i rachunek kosztów, tom I i II, praca zbiorowa pod red. G. K. Świderskiej, Difin 2002
3. Gabrusewicz W., Kamela-Sowińska A., Poetschke H., Rachunkowość zarządcza, PWE, Warszawa 2000
4. Kiziukiewicz T., Rachunkowość zarządcza, Ekspert, Wrocław 2004
5. Rachunkowość zarządcza – część II zadania i rozwiązania, Praca zbiorowa pod red. T. Kiziukiewicz, Ekspert, Wrocław 2004

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture	15/10	V	3
Classes	30/20	V	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	120		

9. Assessment methods

Lecture – exam, classes - credit

10. Language of instruction

Polish

ECTS credits
5

1. Course title

Reporting and financial analysis

2. Course contentsLecture and classes:

Financial report: reporting obligations of a company, elements of financial report, balance, profit and loss account, additional information, cash flow account, statement of changes in equity. Valuation of assets and liabilities for accounting reference day: valuation categories, precautionary principle, matching principle, write-downs, provisions for liabilities. Variants of profit and loss account: comparative method, calculative method, financial outcome and tax outcome. Cash flow account: direct method, indirect method. Financial analysis: preliminary analysis, ratio analysis, overall analysis of company's financial condition, cash flow analysis, profitability analysis, activity analysis, financial position analysis.

3. Prerequisites

Passed courses: "Accounting" and "Financial accounting"

4. Learning outcomes

Students are acquainted with structure and contents of financial report, with valuation categories proper for accounting reference day. They understand basic relations between base elements of financial report. They can make valuation of assets and liabilities for accounting reference day, prepare balance, profit and loss account and cash flow account. Students can interpret information contained in financial report, they can assess financial condition of company with use of instruments of financial analysis in areas like liquidity, profitability, agility and financial position.

5. Recommended reading

1. Świdorska G.K., W. Więclaw, Sprawozdanie finansowe bez tajemnic, Difin, Warszawa 2009
2. Olchowicz I., Tłaczała, Sprawozdawczość finansowa, Difin, Warszawa 2009
3. Rachunkowość finansowa i podatkowa (red. T.Cebrowska), PWN, Warszawa 2005
4. Współczesna analiza finansowa (red. B.Micherda), Zakamycze, Kraków 2005
5. Bień W., Czytanie bilansu, Difin Warszawa, 2006

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture	15/10	V	3
Classes	30/20	V	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	150		

9. Assessment methods

Lecture – exam, classes - credit

10. Language of instruction

Polish

ECTS credits
2

1. Course title

Business Plan

2. Course contentsLecture and Classes

Meaning and functions of business plan. Internal and external function. Types of business plans. Objective scope of business plan. Methods of strategical analysis used for creation of business plans. Financial assessment of enterprises using UNIDO methodology. Indexes of financial effectiveness. Risk assessment.

3. Prerequisites

Introduction to management and Introduction to marketing.

4. Learning outcomes

Ability to prepare a business plan for small end medium enterprise. Ability to use UNIDO methodology for financial assessment.

5. Recommended reading

1. Filar E., Skrzypek J. *Biznes plan* Wyd. Poltext, 2005
2. Behrens W., Hawranec C. *Poradnik przygotowania przemysłowych feasibility study* Wyd. UNIDO, 1999
3. Gierszewska M., Romanowska W. *Analiza strategiczna w przedsiębiorstwie PWE*, 2003

6. Type of course

Obligatory

7. Teaching team

Department of Economics and Management

8. Course structure

Form	Number of hours	Semester	Year
Lecture	15/10	5	3
Classes	15/10	5	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	60		

9. Assessment methods

Lecture - examination

Classes - test

10. Language of instruction

Polish

ECTS credits
1

1. Course title

Audit of European funds

2. Course contentsLecture:

Structural funds: genesis and goals of functioning, Cohesion Fund: financial mechanisms. System of management and control over structural funds. Rules of acquiring funds: operational programs EFS, EFRR, elements of application for cofunding the project, arrangement, payment applications, reports from project realization. Rules of recognizing the expenses: qualified and unqualified expenses, direct and indirect guidelines concerning qualification of expenses. Audit of projects cofounded from European funds: goals of audit, internal and external audit, phases of audit, audit course, program of audit task, documentation of audit, report from audit, irregularities in using the funds.

3. Prerequisites

Passed course: "Accounting"

4. Learning outcomes

Students are acquainted with rules and procedures of acquiring sources from European funds, structural funds and from Cohesion Fund and with controlling process. Students understand rules of financing projects cofounded by EU budget and aims and essence of audit of absorption of those sources. They can identify expenses recognized as qualified and recognize irregularities made by beneficiaries, determine audit phase and program of audit task concerning absorption of European funds.

5. Recommended reading

1. Lubińska H., Kozłowski T., Środki unijne i inne formy pomocy państwa- w rachunkowości, sprawozdawczości i podatkach, Stowarzyszenie Księgowych w Polsce 2007
2. Kisiel P.W., Audyt środków unijnych, InfoAudit, Warszawa 2005
3. Bakalarska B., Czerwiński K., Zasady wykorzystywania funduszy strukturalnych i funduszy spójności, InfoAudit, Warszawa 2004
4. Praca zbiorowa, Audyt środków unijnych, KIBR, Warszawa, 2006
5. Wojdyłak- Sputowska Z., Sputowski A. J., Audyt projektów współfinansowanych ze środków Unii Europejskiej, oddk, Gdańsk 2009

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture	15/10	6	3
Classes			
Laboratory			
Project			
Seminar			
Other			
Total student's workload	30		

9. Assessment methods

Lecture - credit

10. Language of instruction

Polish

ECTS credits
2

1. Course title

International Financial Reporting Standards

2. Course contentsLecture and classes:

Harmonization of accounting in Europe and world: aims of harmonization, legislative institutions for IFRS, other international regulations in case of accounting, polish balance law and IFRS. Essence of IFRS: conceptual frames of IFRS, structure and content of IFRS. Financial report in accordance with IFRS: valuation rules of assets and liabilities, elements of financial report, structure of financial report in accordance with IFRS. Application of IFRS in polish economic practice: first usage of IFRS, financial reports of chosen joint stock companies.

3. Prerequisites

Passed courses: "Accounting" and "Financial accounting"

4. Learning outcomes

Students are acquainted with aims, range, build, content and bases of using IFRS. They understand valuation rules of assets and liabilities in accordance with IFRS. They can analyze information contained in financial report prepared in accordance with IFRS and conduct comparative analysis of arrangement and essence of financial report prepared in accordance with accounting act and IFRS.

5. Recommended reading

1. Międzynarodowe Standardy Sprawozdawczości Finansowej ISAB, London 2007
2. Jaruga A., Frendzel M., Ignatowski R., Kabalski P., Międzynarodowe Standardy sprawozdawczości finansowej. Kluczowe zagadnienia rozwiązań praktyczne, SKwP 2006
3. Walińska E., Międzynarodowe standardy rachunkowości - ogólne zasady pomiaru i prezentacji pozycji bilansu i rachunku wyników, Oficyna Ekonomiczna 2005
4. Międzynarodowe standardy Sprawozdawczości Finansowej (MSSF/MSR) a ustawa o rachunkowości - podobieństwa i różnice, SKwP 2005
5. Rachunkowość finansowa z uwzględnieniem MSSF, praca zbiorowa pod red. Z. Messnera, PWN 2007

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture	15/10	6	3
Classes	15/10	6	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	60		

9. Assessment methods

Lecture –exam, classes - credit

10. Language of instruction

Polish

ECTS credits
1

1. Course title

Organization of audit in units from public finance sector

2. Course contentsClasses:

Legal basis: public finance act, executive decrees in case of internal audit in units from public finance sector. Aims and goals of internal audit: meaning of abidance to right rules when using the public funds. Place of audit in units entities from public finance sector: card of internal audit, cell of internal audit, people authorized to perform audit. Documentation of internal audit: plan of audit, documentation of audit task, report from audit. Range of audit: audit of revenues and expenses, audit of liabilities and receivables, audit of property management, other areas of internal audit.

3. Prerequisites

Passed courses: "Accounting" and "Budgetary accounting"

4. Learning outcomes

Students are acquainted with place of audit, role of auditor, methodology of audit, organization of procedure and documentation audit tasks in units from public finance sector. They understand specific meaning of audit in that area. They can identify risk in basic areas of activity of units from public finance sector, with specific allowance of local-government units and their organizational units, plan audit task and determine documentation connected with it.

5. Recommended reading

1. Podręcznik audytu wewnętrznego w administracji publicznej" Ministerstwo Finansów 2007
2. Kiziukiewicz T. (red.), Audyt wewnętrzny w jednostkach sektora finansów publicznych, Difin 2007
3. Kuc R., Kontrola i audyt w sektorze publicznym, ABC 2007
4. Kendler K., Stasik M., Audyt wewnętrzny w praktyce. Audyt operacyjny i finansowy, PAR 2007 InfoAudit, Warszawa 2004
5. Sputowski A., Audyt wewnętrzny dochodów jednostek samorządu terytorialnego, ODDK 2008

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture			
Classes	15/10	6	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	30		

9. Assessment methods

Classes - credit

10. Language of instruction

Polish

ECTS credits
1

1. Course title

Accounting of foundations and societies

2. Course contentsClasses:

Definition of foundation and society: legal basis of functioning, meaning of nongovernment organizations, public benefit organizations. Rules of keeping the books of foundations and societies: overall rules, specific rules. Basic resultant categories: incomes and costs of statutory activity. Accounting policy: valuation rules for assets and liabilities, method of keeping the books, data security. Reporting of foundations and societies: financial report, substantial report, statistic reports.

3. Prerequisites

Passed course: "Accounting"

4. Learning outcomes

Students are acquainted with basic rules about functioning of foundations and societies and with keeping the books in them. They understand basic relations and connections between overall and specific rules of keeping the books in foundations and societies. They understand and interpret most important categories in area of accounting of foundations and societies. They know functioning rules of accounts, they possess skill of interpretation and registration of operations typical for foundations and societies and they can prepare financial report of foundation or society.

5. Recommended reading

1. Czubakowska K., Winiarska K., Rachunkowość jednostek nieprowadzących działalności gospodarczej, PWE 2008
2. Dworowska W., Rachunkowość fundacji, stowarzyszeń i organizacji pożytku publicznego, oddk 2006
3. Bugajna-Sporczyk D., Dzbeńska E., Janson I., Sztekier-Łabuszewska M., Fundacje i stowarzyszenia. Prawoipraktyka, Wydawnictwo Zrzeszenia Prawników Polskich 2005
4. Kamela -Sowińska A.(red.), Rachunkowość jednostek nieprowadzących działalności gospodarczej, Difin 2002

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture			
Classes	15/10	6	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	30		

9. Assessment methods

Classes - credit

10. Language of instruction

Polish

ECTS credits
4

1. Course title

Tax settlements of entrepreneurs

2. Course contentsLecture and classes:

Polish tax system: idea of a tax, kinds of taxes. Entrepreneur's obligations as a taxpayer and payer: tax regulations, taxpayer, payer, tax authority, tax obligation. Income taxes: subject and object of taxation, rules of setting tax base and tax, rules of settling from tax. Other taxes: property tax and others.

3. Prerequisites

Passed courses: "Accounting" and "Financial accounting"

4. Learning outcomes

Students are acquainted with basic ideas and categories from taxation of entrepreneurs. They understand basic rules of setting taxes and settling from those. Students understand and interpret most important tax categories, they can settle tax base and calculate tax amount. They can fill out basic tax declarations.

5. Recommended reading

1. Cieślukowski M., Kańduła S., Kijek I., Polski system podatkowy. Materiały do ćwiczeń i wykładów, Materiały dydaktyczne AE w Poznaniu nr 199, Poznań 2007
2. Poszwa M., Zarządzanie podatkami w małej i średniej firmie. Rozwiązania na lata 2007-2009, C.H. Beck 2007
3. Szczodrowski G., Polski system podatkowy, PWN 2007
4. Rachunkowość finansowa i podatkowa (red. T.Cebrowska), PWN, Warszawa 2005
5. Actual legal acts.

6. Type of course

Obligatory

7. Teaching team

Department of accounting, finance and quantitative research

8. Course structure

Form	Number of hours	Semester	Year
Lecture	15/10	6	3
Classes	15/10	6	3
Laboratory			
Project			
Seminar			
Other			
Total student's workload	120		

9. Assessment methods

Lecture – exam, classes - credit

10. Language of instruction

Polish