

COURSE DESCRIPTION

University: Comenius University Bratislava	
Faculty: Faculty of Management	
Course ID: FM.KEF/220AB/16	Course title: Principles of Financial Accounting I
Educational activities: Type of activities: lecture / seminar Number of hours: per week: 2 / 2 per level/semester: 28 / 28 Form of the course: on-site learning	
Number of credits: 5	
Recommended semester: 2.	
Educational level: I., II.	
Prerequisites:	
Recommended prerequisites: None	
Course requirements: Homework - 15% Midterm - 25% Final exam - 60% Scale of assessment (preliminary/final): 40% / 60%	
Learning outcomes: The goal of the subject is to master basic accounting procedures for double-entry accounting for entrepreneurs and process of the financial statements preparation and their interpretation.	
Class syllabus: The course covers principles of the Financial Accounting. Students will learn fundamentals of financial accounting (double-entry bookkeeping), accounting procedures. The emphasis is given to practical exercises of the most frequent accounting transactions within accounting categories. Topics focused on are: Accounting as an information system, Conceptual framework of Accounting, Financial Statements preparation and interpretation, Accounting cycle, accounting transactions and adjusting entries, Merchandise operations, Cash and Cash equivalents, Accounts Receivables, Inventory and Marketable securities, Liabilities and Equity, Financial Statement analysis.	
Recommended literature: <ul style="list-style-type: none"> • Online resource: http://bcs.wiley.com/he-bcs/ • Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso- Financial Accounting: Tools for Business Decision Making, WileyPLUS, 7th Edition, 2013 • Saxunova, D. 2019. Financial Statements for the Needs of Managers -Global Accounting Standards: US GAAP and IFRS. Prague: Wolters Kluwer, 2019 	
Languages necessary to complete the course: English	
Notes:	

Past grade distribution							
Total number of evaluated students: 77							
A	ABS	B	C	D	E	FX	M
9,09	0,0	22,08	27,27	14,29	14,29	12,99	0,0
Lecturers: prof. RNDr. Darina Saxunová, PhD., Ing. Yuanxin Li							
Last change: 16.09.2021							
Approved by:							