

# **Fundamentals of accounting**

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# AGENDA

1. Timetable
2. Learning outcomes
3. Literature

# 1. Timetable

- 17 January 10:30 – 12:45 (3 hours)
- 28 January 13:50 – 16:15 (3 hours)
- 31 January 11:40 – 14:50 (4 hours)
- 7 February 12:10 – 15:20 (4 hours)
- 5 March 9:15 – 10:00 (1 hour)

## 2. Learning outcomes

- The essence of the accounting information system
- National and international regulations in the field of accounting law
- Conceptual assumptions, methods and fundamental principles of accounting
- Financial statements - essence, structure, information value
- Assets of the enterprise and its presentation in the balance sheet, balance equation, preparation of a simplified balance sheet
- Elements shaping the financial result - methods and variants of determining the financial result, preparation of a simplified profit and loss account
- Economic events, economic operations and their documenting. The rules for the recognition of business operations on balance sheet accounts
- Systematics of accounting accounts, chart of accounts and its construction

# Literature

## **Main (obligatory):**

Elliott B., Elliott J.: Financial Accounting And Reporting. PEARSON, 2009

## **Recommended:**

Berry Aidan, Jarvis Robin: Accounting in a business context.  
South-Western Cengage Learning EMEA, Andover, 2011.