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| Course title: | Enterprise finance and foundations of accountancy | | | | Code: |
| Field of study: | Tourism and recreation | | | | Year/Semester: 2 |
| Specialization: | all | | | | Modes: S/NS |
| Number of hours / semester 60 | | | | | ECTS credits: 6 |
| Lectures: 30 | Practical work: 30 | Laboratory work: | Projects: | Seminars: | |

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Course position in the study programme:

- specialization course

Objectives:

- Essence and aim of managing finances in the hotel industry, catering service and tourism service,
- Change of money value in the course of time,
- Financial reports of a company,
- Index analysis,
- Financial planning,
- Managing of circulating capital,
- Functioning of tax system in company,
- Financial evaluation on companies' investments.
- Basics of accountancy in hotel industry, catering service and tourism service

After the course students should be able to:

- Specify value of money in the course of time,
- Create and analyze financial reports,
- Present financial plans for various companies,
- Specify relations between incomes and outcomes and between profits and liquidity,
- Properly manage circulating capital of a company,
- Calculate amount of salaries and of due taxes,
- Evaluate outcome of companies' activities, discount and discount rate and credits and their conditions,
- Specify price calculation for hotel industry, catering and tourism services,
- Specify basic economical and financial indexes,
- Evaluate an investment of a company,
- Create records of financial resources, securities, analysis, assets, turnover of goods and products, costs and incomes.

Course contents:

Finances of companies:

Management of companies' finances.
Value of money in the course of time.
Financial reports as the basic of financial analysis.
Index analysis of a company.
Financial planning.
Circulation capital management.
Tax system.
Financial analysis of companies' investments.

Basics of accountancy:

Companies' properties and capital.
Managing activity.
Functioning of accounts.
Records of financial resources and securities.
Records of accounts.
Records of fixed assets.
Records of materials and products turnover.
Records of costs and incomes and evaluation of companies' financial result

Teaching methods: lectures, practical work

Assessment methods:

- a) Student in every term :
 - must take exams covering learned material. The exam has a form of written test combined of theoretical and practical parts. There are 2 or 3 test in a single term;
 - should write at least 2 essays on a given subject;
 - will be assessed for his work during classes;
- b) In case of not passing the test, students may improve his or her negative mark in a period of 1 month;
- c) Student should have at least 3 marks in every semester and attend every test and submit all the essays;
- d) Will pass if he or she gets at least grade 3;
- e) Scale of marks: 2 – under 61 % of curriculum knowledge; 3 – higher than 61 %; 4 – higher than 81 %;
- f) If the student is absent (practice terms) he or she has to submit the essays and pass additional exam in order to complete these classes. The lecturer must give all necessary instructions concerning literature, curriculum and give needed advice.

Recommended reading:

A/ Compulsory:

1. Czekaj J., Dresler Z., Zarządzanie finansami przedsiębiorstw. Podstawy teorii, PWN, Warszawa 1999 r.
2. Jędrzejczyk I., Nowoczesny biznes turystyczny. Ekostrategie w zarządzaniu firmą, Wydawnictwo Naukowe PWN, Warszawa 2001 r.

3. Kołaczyk Z., Rachunkowość finansowa, Wyd. Akademia Ekonomiczna w Poznaniu, Poznań 1997 r.
4. Biczysko W., Tauber R.D., Zarządzanie finansami w hotelarstwie, gastronomii i turystyce. Wybrane zagadnienia w teorii i praktyce. Materiały pomocnicze do wykładów i ćwiczeń, Wyd. Wyższa Szkoła Hotelarstwa i Gastronomii w Poznaniu, Wyd. II, Poznań 2008 r.
5. Biczysko W., Tauber R. D., Rachunkowość finansowa od podstaw . Materiały pomocnicze do wykładów i ćwiczeń, Wyd. Wyższa Szkoła Hotelarstwa i Gastronomii w Poznaniu, Poznań 2004 r.
6. Biczysko W., Tauber R. D., Kalkulacje cenowe w hotelarstwie, gastronomii, turystyce i rekreacji, Wyd. Wyższa Szkoła Hotelarstwa i Gastronomii w Poznaniu, Poznań 2005 r.
7. Biczysko W., Tauber R. D., Wybrane problemy zarządzania finansami i rachunkowością w hotelarstwie, gastronomii, turystyce i rekreacji, Wyd. Wyższa Szkoła Hotelarstwa i Gastronomii w Poznaniu, Poznań 2007 r.

B/ Supplementary:

1. Cieślukowski M., Kańduła S., Kijek I., Polski system podatkowy. Materiały do ćwiczeń i wykładów, Wyd. Akademia Ekonomiczna w Poznaniu, Materiały dydaktyczne nr 122, Poznań 2002 r.
2. Knowles T., Zarządzanie hotelarstwem i gastronomią, Polskie Wydawnictwo Ekonomiczne (tłum. Górski G.), Warszawa 2001 r.
3. Kotaś R., Sojak S., Rachunkowość zarządcza w hotelarstwie i gastronomii, Wydawnictwo Naukowe PWN, Warszawa 1999 r.
4. Krzemińska D., Finanse przedsiębiorstwa, Wyd. Wyższa Szkoła Bankowa , Wyd. III, Poznań 2002 r.
5. Sawicki K., (praca zbiorowa), Rachunkowość finansowa przedsiębiorstw według znowelizowanej ustawy o rachunkowości, Cz. I i II, Wyd. EKSPERT, Wrocław 2001 r.
6. Ustawa o rachunkowości z dnia 29.09.1994 r. wraz z późniejszymi zmianami, Dz. U nr 121 poz. 591.
7. Artykuły i akty prawne.