Appendix No. 1.5 to the Resolution No. 61/2025
of the Rector of the University of Rzeszów

SYLLABUS

REGARDING THE QUALIFICATION CYCLE FROM 2026/2027 **TO** 2027/2029
ACADEMIC YEAR 2027/2028

1. BASIC COURSE/MODULE INFORMATION

Course/Module title	**Agricultural Accounting System in Poland (FSDN)**
Course/Module code *	
Faculty (name of the unit offering the field of study)	Faculty of Technology and Life Sciences
Name of the unit running the course	Institute of Agricultural Sciences, Environmental Protection and Management
Field of study	Agriculture
Qualification level	Second-cycle (Master's)
Profile	General academic
Study mode	Full-time
Year and semester of studies	Year II, semester 3
Course type	Specialisation course / Agronomy with Agribusiness
Language of instruction	English
Coordinator	Karol Sołek, PhD Eng.
Course instructor	Karol Sołek, PhD Eng.

* - as agreed at the faculty

1.1. Learning format – number of hours and ECTS credits

Semester (no.)	Lectures	Classes	Laboratories	Seminars	Practical classes	Internships	others	**ECTS credits**
3	14	-	27	-	-	-	-	3

1.2. Course delivery methods
x- **conducted in a traditional way**
- involving distance education methods and techniques

1.3. Course/Module assessment (exam, pass with a grade, pass without a grade)
exam

2. PREREQUISITES

Basic knowledge of economics and finance.

3. OBJECTIVES, LEARNING OUTCOMES, COURSE CONTENT, AND INSTRUCTIONAL METHODS

3.1. Course/Module objectives

C1	To familiarise students with the principles of agricultural accounting in Poland and the European Union.
C2	To familiarise students with methods for recording basic business transactions in agricultural accounting.
C3	To familiarise students with the basic principles applicable to the FSDN.
C4	To familiarise students with the scope of information disclosed about agricultural activity under IAS 41 (Agriculture).

3.2. COURSE/MODULE LEARNING OUTCOMES

Learning Outcome	The description of the learning outcome defined for the course/module	Relation to the degree programme outcomes
EK_01	Knows basic accounting concepts, understands the functions of accounting, and knows accounting principles.	K_W08
EK_02	Knows the basic elements of financial statements prepared in accordance with Polish accounting principles and IFRS.	K_W08
EK_03	Can explain how the FSDN operates in Poland.	K_U04
EK_04	Can develop a method for recording basic business transactions and assess the financial position of business entities engaged in agricultural activity.	K_U04
EK_05	Is prepared to analyse the financial statements of business entities engaged in agricultural activity and understands an individual FSDN farm report.	K_K01

3.3. Course content

A. Lectures

The nature, objectives and scope of accounting.
Specific features of agricultural accounting. History of agricultural accounting in Poland.
The system for collecting and using accounting data from farms.
The observation population and principles for selecting a sample of farms.
The organisational structure of the system. Basic concepts used in the Polish FSDN.
Source documents and principles for recording accounting data.

Detailed rules for calculating revenue from marketable and non-marketable crop and livestock products. Detailed rules for classifying and calculating direct and indirect costs.
Procedures for verifying the correctness of detailed accounting entries and for year-end closing.
Output reports in the FSDN system. Principles for analysing farm performance. The IERiGŻ-PIB e-learning system for enumerators (liaison agency).

B. Laboratories

Analysis of the main balance-sheet groups and the impact of business transactions on balance-sheet items.
Scope and structure of Polish FSDN accounting documents.
Inventory-taking and valuation of farm assets.
Recording farm receipts and expenses.
Recording non-market transactions on a farm.
Rules for verifying the correctness of entries in the Polish FSDN (RDR system and paper version).
Closing the accounting year and reporting documentation. Analysis of standard FSDN reports from the farmer's and agricultural adviser's perspectives.

3.4. Methods of Instruction

Lecture: a problem-solving lecture/a lecture supported by a multimedia presentation
Laboratory classes: analysis of microeconomic data with discussion; group work; problem-solving exercises; discussion.

4. Assessment techniques and criteria

4.1 Methods of evaluating learning outcomes

Learning outcome	Methods of assessment of learning outcomes (e.g. test, oral exam, written exam, project, report, observation during classes)	Learning format (lectures, classes…)
EK_01	Examination	Lecture
EK_02	Examination	Lecture
EK_03	Test	Laboratory classes
EK_04	Test	Laboratory classes
EK_05	Observation during classes	Laboratory classes

4.2 Course assessment criteria

Lectures: written assessment – examination. Laboratory classes: test – KWIW task (recording/bookkeeping of receipts and expenses). To pass the course, all intended learning outcomes must be achieved. The positive final grade depends on the number of points earned (more than 50% of the maximum score):

Grade (Polish)	Minimum score
Satisfactory (dst)	>51%
Satisfactory plus (dst plus)	>61%
Good (db)	>71%
Good plus (db plus)	>81%
Very good (bdb)	>91%

5. Total student workload needed to achieve the intended learning outcomes – number of hours and ECTS credits

Activity	Number of hours
Course hours	41
Other contact hours involving the teacher (consultation hours, examinations)	5
Non-contact hours - student's own work (preparation for classes or examinations, projects, etc.)	29
Total number of hours	75
Total number of ECTS credits	3

* One ECTS point corresponds to 25-30 hours of total student workload

6. Internships related to the course/module

Number of hours	-
Internship regulations and procedures	-

7. Instructional materials

Compulsory literature: materials provided by the teacher and online resources on the topics covered
Complementary literature: online resources on the topics covered

Approved by the Head of the Department or an authorised person