

Accounting

Learning outcomes

The student knows the basic concepts of the field and the connections between financial statements, understands the importance of accounting in a company, understands financial accounting as a part of the accounting system. Can reflect economic events and prepare simpler financial statements. The student knows the main methods of financial statement analysis, the structure of the company's management accounting system and the basics of company risk management.

Evaluation criteria

Continuous assessment is used in this course. Detailed information with deadlines can be found in the extended syllabus.

1	The student knows poorly the basic concepts of the field and the connections between financial statements, the importance of accounting in a company and financial accounting as a part of the accounting system. Can poorly reflect economic events and prepare simpler financial statements. The student knows poorly the main methods of financial statement analysis, the structure of the company's management accounting system and the basics of company risk management.	50.1–60.0%
2	The student knows satisfactorily the basic concepts of the field and the connections between financial statements, the importance of accounting in a company and financial accounting as a part of the accounting system. Can satisfactorily reflect economic events and prepare simpler financial statements. The student knows satisfactorily the main methods of financial statement analysis, the structure of the company's management accounting system and the basics of company risk management.	60.1–70.0%
3	The student knows well the basic concepts of the field and the connections between financial statements, the importance of accounting in a company and financial accounting as a part of the accounting system. Can at good level reflect economic events and prepare simpler financial statements. The student knows well the main methods of financial statement analysis, the structure of the company's management accounting system and the basics of company risk management.	70.1–80.0%
4	The student knows very well the basic concepts of the field and the connections between financial statements, the importance of accounting in a company and financial accounting as a part of the accounting system. Can at very good level reflect economic events and prepare simpler financial statements. The student knows very well the	80.1–90.0%

	main methods of financial statement analysis, the structure of the company's management accounting system and the basics of company risk management.	
5	The student knows excellently the basic concepts of the field and the connections between financial statements, the importance of accounting in a company and financial accounting as a part of the accounting system. Can at excellent level reflect economic events and prepare simpler financial statements. The student knows excellently the main methods of financial statement analysis, the structure of the company's management accounting system and the basics of company risk management.	above 90%