

Subject card

Subject name and code	Accounting, PG_00132364						
Field of study	International Business						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	undergraduate studies	Subject group			Obligatory subject group in the field of study		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			English		
Semester of study	2	ECTS credits			3.0		
Learning profile	academic	Assessment form					
Conducting unit	Katedra Ekonomiki i Funkcjonowania Przedsiębiorstw Transport -> Faculty of Economics -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Michał Suchanek				
	Teachers		dr hab. Michał Suchanek				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	30		15.0		30.0	75
Subject objectives	Ability to open, post to and close general ledger and subledger accounts. Knowledge on the basic accounting system the enterprises. Knowledge of the profit and loss statement structure and its interpretation. Ability to recognize academic English definitions in accounting						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[IBL3_U04] can use basic regulations and standards which determine business activity	Can understand and apply accounting policies and international standards	[SU4] test/exam - oral or written
	[IBL3_U01] can interpret and explain economic phenomena, analyse their causes, course and connections within these phenomena using the acquired knowledge of international business, economics and finance and complementary disciplines	Understands the processes of declaring transactions as an accounting manifestation of economic phenomena	[SU4] test/exam - oral or written
	[IBL3_K05] is ready to perform professional role in responsible manner, abide business ethics and business standards in working environment	Understands the role of accounting professionals as overseers of the integrity of business operations	[SK4] test/exam - oral or written
	[IBL3_W08] knows and understands principles of economic decision making by individuals acting within social and business structures	understands the effects of economic decisions in the financial system of the enterprise	[SW4] test/exam - oral or written
	[IBL3_K01] is ready to recognise the importance of knowledge in the field of international business in identifying and solving business theoretical and practical issues; is ready to consult with experts in case of facing difficulties in solving business issues individually	Is able to aggregate complex economic phenomena into records in the accounting system, including for organizations of a complex nature	[SK4] test/exam - oral or written
	[IBL3_W09] knows and understands the basic economic, legal and other conditions of various activities related to the given qualification	Can understand the importance of international accounting standards for the operation of financial systems	[SW4] test/exam - oral or written
	[IBL3_W02] knows and understands fundamental concepts and terminology of international business, international economic and financial relations and complementary disciplines	Understands and uses accounting and finance terminology	[SW4] test/exam - oral or written
[IBL3_K02] is ready to critically assess own knowledge in the field of international business, economics and finance and complementary disciplines	understands the level of differentiation of economic phenomena and their manifestation in the accounting system of the enterprise	[SK4] test/exam - oral or written	
Subject contents	1. Introduction to the Financial Accounting 2. Fundamental accounting principles 3. Basic accounting equation 4. Balance sheet structure 5. Posting principles on general ledger accounts and subledger accounts 6. The concept of assets, liabilities, capital, income, expenses, drawings accounts 7. Opening and closing balances of the accounts 8. Recording and interpreting different business transactions 9. Income statement structure 10 Registration system cost		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written exam	51.0%	100.0%
Recommended reading	Basic literature	Accounting, Ch.T. Horngren, W.T.Harrison, M.S.Oliver. Pearson Educated Limited 2012Accounting, P.J.Eisen, Barrons Educational Series 2007	

	Supplementary literature	A. Letkiewicz, M. Suchanek, Use of economic and econometric analysis in the financial standing diagnosis of haulage enterprises, case study: Trans Polonia SA, Springer Proceedings in Business and Economics, 2016. S.A. Zenios, Financial optimization, Cambridge university press, 2012
	eResources addresses	Adresy na platformie eNauzanie:
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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