

Subject card

Subject name and code	Accounting, PG_00139267						
Field of study	German Studies						
Date of commencement of studies	October 2024	Academic year of realisation of subject				2025/2026	
Education level	Bachelor's studies	Subject group				Obligatory subject group in the field of study Optional subject group Humanistic-social subject group	
Mode of study	full-time studies	Mode of delivery				at the university	
Year of study	2	Language of instruction				Polish Polish. With necessary elements in German and English	
Semester of study	4	ECTS credits				3.0	
Learning profile	academic	Assessment form				credit	
Conducting unit	Zakład Rachunkowości Zarządczej -> Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Jarosław Kujawski				
	Teachers		dr Aleksandra Żurawik-Manasterska				
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		2.0		43.0	75
Subject objectives	Learning the basic concepts of accounting and bookkeeping useful in the work of a linguist. Learning and understanding the principles of double-entry bookkeeping. Learning the principles of accounting and interpretation of financial statements.						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[FGL3_W07] Has structured and advanced specific knowledge in the field of the chosen specialisation, i.e. translation theory, didactics and methodology and pedagogical activity or business and economy.	The student has a structured basic general knowledge of accounting vocabulary needed to work for business and economy.			[SW4] test/exam - oral or written		
	[FGL3_K01] They are aware of their knowledge and skills, and have a critical approach to the received and acquired content.	The student is aware of the basic knowledge in the field of accounting.			[SK4] test/exam - oral or written		
	[FGL3_U04] Is able to use methods and tools typical of their chosen specialization, i.e.: translation, foreign language teaching methodology or business and economy.	The student is able to use accounting vocabulary and concepts in work related to business and economy.			[SU4] test/exam - oral or written		
	[FGL3_U18] Can individually plan and implement their own lifelong learning.	The student is able to independently plan and implement his/her own lifelong learning.			[SU4] test/exam - oral or written		

Subject contents	<p>Accounting and bookkeeping.</p> <p>Basic types of accounting documents.</p> <p>Principles of classification of assets and liabilities.</p> <p>Types of economic transactions.</p> <p>Principles of operation in posting accounts.</p> <p>Principle of double entry of economic transactions.</p> <p>Basic elements of financial statements.</p> <p>Basic accounting vocabulary in Polish, German and English</p>											
Prerequisites and co-requisites												
Assessment methods and criteria	<table border="1"> <thead> <tr> <th>Subject passing criteria</th> <th>Passing threshold</th> <th>Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>Written test at the semester end</td> <td>50.0%</td> <td>100.0%</td> </tr> </tbody> </table>	Subject passing criteria	Passing threshold	Percentage of the final grade	Written test at the semester end	50.0%	100.0%					
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Recommended reading	<table border="1"> <tbody> <tr> <td>Basic literature</td> <td colspan="2">B. Gierusz, "Podstawy samodzielnej nauki księgowania". ODDK.</td> </tr> <tr> <td>Supplementary literature</td> <td colspan="2">Financial statements of German companies published in the Internet.</td> </tr> <tr> <td>eResources addresses</td> <td colspan="2"></td> </tr> </tbody> </table>	Basic literature	B. Gierusz, "Podstawy samodzielnej nauki księgowania". ODDK.		Supplementary literature	Financial statements of German companies published in the Internet.		eResources addresses				
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Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											

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