Subject card

Subject name and code	Accounting, PG_00173337						
Field of study	International Business						
Date of commencement of studies	October 2025			Academic year of realisation of subject		2025/2026	
Education level	Bachelor's 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	Department of Economics and Management of Transportation Companies -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Michał Suchanek				
	Teachers						
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		10.0	35.0		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 interpetation. Ability to recognize academic English definitions in accounting						

<table>
<tr><td rowspan="9">Learning outcomes</td><td>Course outcome</td><td>Subject outcome</td><td>Method of verification</td></tr>
<tr><td>[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</td><td>Is able to aggregate complex economic phenomena into records in the accounting system, including for organizations of a complex nature. The student can use consultations to deepen their knowledge in areas of the course content that they find challenging.</td><td>[SK4] test/exam - oral or written</td></tr>
<tr><td>[IBL3_W08] knows and understands principles of economic decision making by individuals acting within social and business structures</td><td>understands the effects of economic decisions in the financial system of the enterprise</td><td>[SW4] test/exam - oral or written</td></tr>
<tr><td>[IBL3_U04] can use basic regulations and standards which determine business activity</td><td>Can understand and apply accounting policies and international standards</td><td>[SU4] test/exam - oral or written</td></tr>
<tr><td>[IBL3_K02] is ready to critically assess own knowledge in the field of international business, economics and finance and complementary disciplines</td><td>understands the level of differentiation of economic phenomena and their manifestation in the accounting system of the enterprise</td><td>[SK4] test/exam - oral or written</td></tr>
<tr><td>[IBL3_W02] knows and understands fundamental concepts and terminology of international business, international economic and financial relations and complementary disciplines</td><td>Understands and uses accounting and finance terminology</td><td>[SW4] test/exam - oral or written</td></tr>
<tr><td>[IBL3_W09] knows and understands the basic economic, legal and other conditions of various activities related to the given qualification</td><td>Can understand the importance of international accounting standards for the operation of financial systems</td><td>[SW4] test/exam - oral or written</td></tr>
<tr><td>[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</td><td>Understands the processes of declaring transactions as an accounting manifestation of economic phenomena</td><td>[SU4] test/exam - oral or written</td></tr>
<tr><td>[IBL3_K05] is ready to perform professional role in responsible manner, abide business ethics and business standards in working environment</td><td>Understands the role of accounting professionals as overseers of the integrity of business operations</td><td>[SK4] test/exam - oral or written</td></tr>
<tr><td>Subject contents</td><td colspan="3">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

As part of the course program, student consultations with the instructor are planned during the preparation for the course assessment</td></tr>
<tr><td>Prerequisites and co-requisites</td><td colspan="3"></td></tr>
<tr><td rowspan="2">Assessment methods and criteria</td><td>Subject passing criteria</td><td>Passing threshold</td><td>Percentage of the final grade</td></tr>
<tr><td>Written exam</td><td>51.0%</td><td>100.0%</td></tr>
<tr><td>Recommended reading</td><td>Basic literature</td><td colspan="2">Accounting, Ch.T. Horngren, W.T.Harrison, M.S.Oliver. Pearson Educated Limited 2012Accounting, P.J.Eisen, Barrons Educational Series 2007</td></tr>
</table>

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

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