

Subject card

Subject name and code	Accounting, PG_00174031						
Field of study	Logistics and Mobility						
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 Subject group related to scientific research 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 English		
Semester of study	2		ECTS credits		3.0		
Learning profile	academic		Assessment form		credit		
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		dr Małgorzata Ławreszuk				
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 interpretation. Ability to recognize academic English definitions in accounting						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[LML3_K01] recognizes the importance of knowledge in the field of logistics and mobility in the process of identifying and solving economic problems, is ready to interact with other participants in the learning process, and consulting experts in case of difficulties in solving them on their own	Is able to aggregate complex economic phenomena into accounting system entries, also for organizations of a complex nature. The student is ready to use consultations to deepen knowledge in the scope of program content that is difficult for him	[SK4] test/exam - oral or written
	[LML3_U05] uses normative systems (legal, professional, ethical) to solve a specific logistics or mobility task	can understand and apply policies and international accounting standards	[SU4] test/exam - oral or written
	[LML3_U01] is able to correctly interpret economic and social phenomena and apply knowledge of economics, finance, management sciences, logistics and mobility to explain economic phenomena	understands transaction posting processes as an accounting manifestation of economic phenomena	[SU4] test/exam - oral or written
	[LML3_W06] knows to an advanced degree selected methods and tools, including statistical techniques, to describe and model logistics and mobility processes and systems	understands the effects of economic decisions in the company's financial system	[SW4] test/exam - oral or written
	[LML3_W03] has advanced knowledge of the relationship between business entities and public institutions operating in the national, international and intercultural sphere, understands the importance of logistics and mobility for their functioning	understands and uses accounting and finance terminology	[SW4] test/exam - oral or written
	[LML3_K06] is ready to be guided in his professional life by business ethics and corporate social responsibility, respect for others and be loyal to his employer	understands the role of accounting specialists as supervisors of the reliability of business operations	[SK4] test/exam - oral or written
	[LML3_K02] is aware of the level of his knowledge in the field of logistics and mobility, understands the need to deepen and update this knowledge throughout life	understands the level of differentiation of economic phenomena and their manifestation in the enterprise's accounting system	[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 As part of the course program, student consultations with the instructor are planned during the preparation for the course assessment		

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 haulageenterprises, case study: Trans Polonia SA, Springer Proceedings in Business and Economics, 2016S.A. Zenios, Financial optimization, Cambridge university press, 2012	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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