

Subject card

Subject name and code	Finance, taxes and accounting basics, PG_00167002						
Field of study	Audiovisual Production						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2026/2027		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study Humanistic-social subject group		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish		
Semester of study	1		ECTS credits		3.0		
Learning profile	practical		Assessment form		credit		
Conducting unit	Division of Audiovisual Production -> Institute of Culture Studies -> Faculty of Languages -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Piotr Kurpiewski				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	0.0	0.0	0.0	0.0	20
	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	20		2.0		53.0	75
Subject objectives	The student acquires knowledge and learns practical financial management. He understands the tax system in which he operates. Is able to determine the basic requirements related to accounting matters.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[PFAL3_K02] He/she is prepared to take an active part in the activities of institutions, organizations and social groups involved in audiovisual production.		Student: • is prepared to take active part in institutions, organizations and social groups dealing with audiovisual production.		[SK2] presentation/project/paper/report [SK4] test/exam - oral or written		
	[PFAL3_W11] He/she knows the basics of economics necessary to run an audiovisual production business.		Student: • knows the basics of economics (in terms of finance, taxes and basics of accounting) necessary to run audiovisual production activities.		[SW4] test/exam - oral or written [SW2] presentation/project/paper/report		
	[PFAL3_U07] Can run a company on the audiovisual market.		Student: • is able to run a company on the audiovisual market (in the field of finance, taxes and basic accounting).		[SU2] presentation/project/paper/report [SU4] test/exam - oral or written		
Subject contents	Finance in enterprises; financial strategies in enterprises; finance management. Taxes in the film: costs of obtaining income; VAT rates; entities exempt from VAT; tax settlements; tax risks; objective VAT exemption; deduction of costs; cash rebate in the light of the Act on supporting audiovisual production. Fundamentals of bookkeeping/accounting, including financial statements; accounting books; revenues and costs; assets and liabilities						
Prerequisites and co-requisites	The student knows the basic concepts of finance, taxes and accounting						
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Written exam		51.0%		100.0%		

Recommended reading	Basic literature	At the beginning of the semester, the instructor determines the set of readings required to pass the course. A. Literature required to finally pass the course (pass the exam): A.1. used during classes Current tax guide for a given year. J. Czekaj, Z. Dresler, Corporate financial management, Warsaw 2018. B. Micherda, Basics of accounting. Theoretical and practical aspects, Warsaw 2018. B. Gierusz, Manual for self-study of accounting, ODDK Gdańsk 2024.
	Supplementary literature	Jolanta Chluska - Basics of accounting, 2021
	eResources addresses	
	Example issues/ example questions/ tasks being completed	
Work placement	Not applicable	

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