Subject card

Subject name and code	Finance, taxes and accounting basics, PG_00166925		
Field of study	Audiovisual Production		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2027/2028
Education level	Bachelor's studies	Subject group	Obligatory subject group in the field of study Humanistic-social subject group
Mode of study	full-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish
Semester of study	4	ECTS credits	2.0
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 Grzegorz Fortuna-Skowron	
	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	28.0	50

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_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.	[SW2] presentation/project/paper/report [SW3] text preparation/written work
[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.	[SK3] text preparation/written work [SK4] test/exam - oral or written
[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 basic economic and financial concepts

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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