University of Gdańsk

Subject card

Subject name and code	Accounting, PG_00200372						
Field of study	Logistics and Mobility						
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 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			
Semester of study	2		ECTS credits	5.0			
Learning profile	academic		Assessment form	exam			
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, prof. UG					
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	0.0	15.0	0.0	60
	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	60		0.0	65.0	125	
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						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	The student is able to interpret economic phenomena and use knowledge of accounting, economics and finance to analyze economic events and assess their impact on the financial situation of an enterprise.	[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	The student knows and understands at an advanced level the accounting methods and tools used to record, evaluate, analyze and present financial information supporting enterprise management.	[SW4] test/exam - oral or written
	[LML3_U05] uses normative systems (legal, professional, ethical) to solve a specific logistics or mobility task	The student is able to interpret and apply accounting regulations in relation to economic operations occurring in logistics and transport activities.	[SU4] test/exam - oral or written
	[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	The student is ready to cooperate with representatives of various functional areas of the enterprise, in particular logistics, finance and controlling, in solving organizational and financial problems.	[SK2] presentation/project/paper/ report
	[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	The student is ready to cooperate honestly with other participants in business processes, respecting applicable regulations, the interests of the organization and the rights of its stakeholders.	[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	The student understands the importance of continuously updating knowledge in the field of accounting, financial reporting and economic settlements for the proper performance of professional duties.	[SK2] presentation/project/paper/ report
	[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	The student knows and understands the impact of logistics processes and flows in supply chains on accounting records, operating costs and the financial results of an enterprise.	[SW4] 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 Issues that require further development or clarification can be discussed during the consultation.
Prerequisites and co-requisites	

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Project	51.0%	30.0%
Written exam	51.0%	70.0%

Recommended reading

Basic literature	Accounting, Ch.T. Horngren, W.T.Harrison, M.S.Oliver. Pearson Educated Limited 2012 Accounting, 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	Registering transactions on T accounts in regards to: balance sheet, costs, revenues.
Work placement	Not applicable