Subject card

Subject name and code	Accounting, PG_00166466		
Field of study	German Studies		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2026/2027
Education level	Bachelor’s studies	Subject group	Obligatory subject group in the field of study Optional subject group 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	3.0
Learning profile	academic	Assessment form	credit
Conducting unit	Zakład Rachunkowości Zarządczej -> Department of Accounting -> Faculty of Management -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Jarosław Kujawski	
	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	2.0	43.0	75

Subject objectives	Learning the basic concepts of accounting and bookkeeping useful in the work of a linguist.Learning and understanding the principles of double-entry bookkeeping.Learning the principles of accounting and interpretation of financial statements.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[FGL3_K01] They are aware of their knowledge and skills, and have a critical approach to the received and acquired content.	The student is aware of the basic knowledge in the field of accounting.	[SK4] test/exam - oral or written
[FGL3_U18] Can individually plan and implement their own lifelong learning.	The student is able to independently plan and implement his/her own lifelong learning.	[SU4] test/exam - oral or written
[FGL3_U04] Is able to use methods and tools typical of their chosen specialization, i.e.: translation, teaching or business and economy.	The student is able to use accounting vocabulary and concepts in work related to business and economy.	[SU4] test/exam - oral or written
[FGL3_W07] Has structured and advanced specific knowledge in the field of the chosen specialisation, i.e. translation theory and practice, didactics and psycho-pedagogical activities or business and economic language.	The student has a structured basic general knowledge of accounting vocabulary needed to work for business and economy.	[SW4] test/exam - oral or written

Subject contents	Accounting and bookkeeping. Basic types of accounting documents. Principles of classification of assets and liabilities. Types of economic transactions. Principles of operation in posting accounts. Principle of double entry of economic transactions. Basic elements of financial statements. Basic accounting vocabulary in Polish, German and English
Prerequisites and co-requisites	
Assessment methods and criteria	see table below
Recommended reading	Basic literature: B. Gierusz, "Podstawy samodzielnej nauki księgowania". ODDK. Supplementary literature: Financial statements of German companies published in the Internet. eResources addresses:
Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

Subject passing criteria	Passing threshold	Percentage of the final grade
Written test at the semester end	50.0%	100.0%

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