

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			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						
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, record and close general ledger accounts and subsidiary ledgers. Knowledge of the basic accounting system for enterprises. Knowledge of the structure of the profit and loss account and its interpretation. Ability to recognize academic English definitions in accounting.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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_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 the importance of international accounting standards for the functioning of financial systems	[SU4] 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
	[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_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	
Subject contents	1. Introduction to Financial Accounting 2. Basic Accounting Principles 3. Basic Accounting Equation 4. Balance Sheet Structure 5. Principles of Accounting in General Ledger Accounts and Sub-Ledger Accounts 6. Concepts of Assets, Liabilities, Capital, Revenues, Expenses, Drawing Accounts 7. Opening and Closing Account Balances 8. Recording and Interpreting Various Business Transactions 9. Profit and Loss Account Structure 10. Cost of Recording System The curriculum includes consultations between the student and the instructor in preparation for passing the course.		
Prerequisites and co-requisites	none		
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 haulage enterprises, case study: Trans Polonia SA, Springer Proceedings in Business and Economics, 2016 S.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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