

International University of Logistics and Transport in Wrocław

Leading Item								
Module	O		ECTS points	3	Accountancy		Reference number of the study program	L/2024/SPS/S/P - L/2024/SPS/N/P
Direction	Specialty			Academic year				
LOGISTICS	Trade and distribution logistics / Transport safety			updated syllabus				
Term	III			Year of study		II		
Form of studies	Stationary				Part-time			
Form of classes	Lecture	Exercises	Laboratories	Design	Lecture	Exercises	Laboratories	Design
Number of hours	16	16			15	15		
TOGETHER	32				30			
Objective of the course	The aim of this course is to provide students with basic knowledge and skills in financial and management accounting, particularly understanding the nature and function of accounting, identifying and recording business transactions, documenting events, and maintaining accounting records. Students acquire the skills to prepare simplified financial statements, determine financial results, and interpret financial information for organizational decision-making purposes.							
Minimum knowledge required from the student before starting classes								
Knowledge of the basics of economics and finance.								
Recommended literature to study before starting classes								
Randal E. 2020: Computer Systems: A Programmer's Perspective 3/ed, Wydawnictwo Gamet Publishing, Londyn								
SUBJECT-SPECIFIC LEARNING OUTCOMES (SLE)					KEU		EVALUATION METHODS	
	CODE	FORM			CODE	CODE	FORM	
KNOWLEDGE	W1	Has basic knowledge of accounting, understands the basic principles of recording business transactions and the functioning of the company's financial and accounting system, knows and is able to assess the impact of the environment - including legal, tax and financial regulations - on the company's operations.			K1_W01_L_P	MO15	Assessment of activity during classes	
	W2	Has basic knowledge of accounting, including accounting functions, recording economic events, bookkeeping and preparing financial statements.			K1_W05_L_P	MO15	Assessment of activity during classes	
	W3	Knows the basic methods and tools for obtaining and processing financial data, and also has general knowledge enabling the use of scientific achievements, including computer techniques and information systems, in accounting.			K1_W09_L_P	M04	Written exam in the form of open tasks	
SKILLS	U01	Able to correctly interpret economic operations and events within a company and their financial implications. Able to forecast the impact of specific actions on financial results using basic accounting tools.			K1_U01_L_P	MO8	Written test in the form of open tasks	
	U02	They can identify problems in the recording and documentation of business transactions and select appropriate accounting methods to resolve them. They can apply applicable accounting regulations and standards in practical tasks.			K1_U02_L_P	MO8	Written test in the form of open tasks	
	U06	Able to analyze and assess the accuracy and effectiveness of business transaction records, financial reporting, and financial result determination. Able to perform a simplified economic analysis of an enterprise.			K1_U06_L_P	MO8	Written test in the form of open tasks	
SOCIAL COMPETENCES	K01	Is ready to set priorities when performing accounting tasks and when organizing and implementing work related to financial recording and reporting.			K1_K01_L_P	MO15	Assessment of activity during classes	

Subject content	Lectures	Accounting – the essence and functions of financial and management accounting, Economic operations and events – recording of economic events, Documentation of economic operations, Accounting documents, Accounting books and financial statements, Financial result and its settlement
	Exercises	Accounting functions, Identification and classification of business transactions, Recording of business transactions from an accounting perspective, Documenting business transactions, Accounting documents and their importance in the recording process, Preparation of simplified financial statements and calculation of the financial result
Teaching methods		
	CODE	FORM
	MD2	Informative lecture using multimedia techniques
	MD16	Laboratory exercises – solving tasks and problems
Compulsory literature		
	1	Christopher M. 2023: Logistics and Supply Chain Management, Wydawnictwo Financial Times Prent. Londyn
	2	Frakt. 2020: How Economics Works, Wydawnictwo Dorling Kindersley Limited, Londyn
Additional literature		
	1	Dastbaz M. 2015: Green Information Technology: A Sustainable Approach, Elsevier LTD, Oxford
Conditions for passing the course		
To pass the Accounting course, you must pass the lecture (M04 Written Exam with Open Questions or MO4 Written Exam with Open Questions) and the tutorials (MO8 Written Test with Open Questions). Additionally, a student's participation in the classes will be assessed. The grade is calculated according to the following formula: Lecture (W): 40% of the final grade plus Tutorials (C): 60% of the final grade.		