



Subject card

Subject name and code	Accounting tools for TFL, PG_00056210						
Field of study	Transport and Logistics						
Date of commencement of studies	October 2021	Academic year of realisation of subject			2023/2024		
Education level	first-cycle studies	Subject group			Optional subject group 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	3	Language of instruction			Polish		
Semester of study	5	ECTS credits			4.0		
Learning profile	general academic profile	Assessment form			assessment		
Conducting unit	Institute of Ocean Engineering and Ship Technology -> Faculty of Mechanical Engineering and Ship Technology						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Dembicka				
	Teachers		mgr inż. Celina Bójczuk				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	0.0	0.0	0.0	45
	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	45		7.0		48.0	100
Subject objectives	Student acquire knowledge on financial reports. Is familiarise with assets, capital, incomes and costs. Knows procedure of bookkeeping. Learns how read and understand financial reports.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_W07] has a general knowledge on humanities, social and economical sciences. Knows the rules of creating the forms of personal entrepreneurship and economic activity, has knowledge on the protection of intellectual property rights and industrial property rights and copyrights		Student is familiar with basic financial and accountancy definitions. Is able to apply financial informations to decision making activities		[SW1] Assessment of factual knowledge		
[K6_U07] applies knowledge on humanities, social and economical science in solving problems		Student has ability of cross joining of separate information on basic historic facts (milestones) in relation to analysed problem		[SU2] Assessment of ability to analyse information			
Subject contents	Lecture: Functions of bookkeeping, sense of assets and liabilities. Bookkeeping account and principals of accountancy. Principals of account of profits and losses. Traditional calculation of costs. Exercises: Identification of components of assets and capitals. Generation of financial balance sheet. Registering of amortization.						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	tests		60.0%		100.0%		
Recommended reading	Basic literature		Managerial Accounting: Creating Value in a Dynamic Business Environment 11th Edition by Ronald Hilton and David Platt, ISBN-13: 978-1259569562, 2020				
	Supplementary literature		Financial Management Essentials You Always Wanted To Know: 4th Edition (Self-Learning Management Series) Kalpesh Massar, by Vibrant Publishers				
	eResources addresses		Adresy na platformie eNauczenie:				

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable