



Andrzej Frycz Modrzewski Krakow University

## SUBJECT CARD

### 1. Basic information

Subject	Introduction to Accounting
Faculty	Faculty of Law
Field of study	International Relations
Specialisation	International Business
PQF level	6 PQF
Level of studies	first-cycle studies
Form of studies	full-time studies
Group of activities	-----
Number of ECTS credits	4
Subject type	specialization
Total number of hours	30h
Didactic cycle	2024/2025 winter
Academic semester	3
Academic year	2
Education profile	general academic
Year of implementation	2025/2026
Language of instruction	English
Person responsible for the subject	dr Wojciech Sadkowski (e-mail: wsadkowski@uafm.edu.pl)

### Semester, number of ECTS credits, class type, number of hours

Semester	Lecture	Class	ECTS
3	20h	10h	4

## 2. Subject objectives

C1	Developing the ability to apply concepts, principles and practices of accounting. Understanding the role of accounting as an information system in monitoring, problem solving and decision making, as well as the place of accounting in the changing economic, social and technological environment.
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## 3. Prerequisites

Courses: basics of finance, outline of law (especially civil and economic law), microeconomics

Initial skills: issues in the field of financial management in the enterprise, knowledge of basic legal regulations in the field of civil and economic law, basics of microeconomics - understanding of cause and effect relationships in the economics of enterprises

## 4. Learning content

W1	Knowledge: Has knowledge of the principles (standards) governing the accounting system of enterprises	EUK6_W1, EUK6_W5, EUK6_W7
W2	Knowledge: He understands the basic types of financial transactions between economic entities	EUK6_W4, EUK6_W6
U1	Skills: He can use the basic legal regulations in the field of accounting	EUK6_U1, EUK6_U3, EUK6_U4
U2	Skills: Can independently analyze the key elements of the annual financial statements of enterprises (balance sheet, income statement)	EUK6_U1, EUK6_U3, EUK6_U4
U3	Skills: Can use basic concepts related to economic terminology in the field of accounting and finance (profit, loss, revenue, expense, etc.)	EUK6_U1, EUK6_U3
K1	Social competence: Is aware of the constant changes of basic legal acts related to the accounting and tax system, understands the need for continuous training in this area	EUK6_KS1, EUK6_KS4, EUK6_KS5

## 5. Curriculum content

### Lecture (20 h)

Code	Topic blocks ( semester: 3)
Wyk1	Accounting as an element of the enterprise information system
Wyk2	Balance sheet
Wyk3	Income statement
Wyk4	Double-Entry Accounting System
Wyk5	Journalizing and Posting
Wyk6	Depreciation

### Class (10 h)

Code	Topic blocks ( semester: 3)
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Cw1	Accounting as an element of the enterprise information system
Cw2	Balance sheet
Cw3	Income statement
Cw4	Double-Entry Accounting System
Cw5	Journalizing and Posting
Cw6	Depreciation

## 6. Teaching methods

<b>Lecture</b>	
M17	Multimedia presentation
M18	Problem solving
M19	Case study
M20	Lecture
MI1	Learning from the problem

<b>Class</b>	
M5	Laboratory exercises
M6	Discussion
M11	Learning by doing
M18	Problem solving
M19	Case study
MI1	Learning from the problem

## 7. Student workload

Form of student activity	Student workload
<b>Lecture</b>	<b>30h</b>
<b>Including the e-learning method:</b>	<b>0 h</b>
<b>Class</b>	<b>10h</b>
<b>Including the e-learning method:</b>	<b>0h</b>
<b>Student's own work</b>	
	<b>70h</b>
<b>Total workload</b>	
Total number of hours for the course	<b>100 h</b>
Total number of ECTS credits	<b>4 ECTS</b>

## 8. Evaluation criteria

Course completion criteria:

Attendance (on classes) + min. 51% from colloquium/exam to pass course

Lectures (Final exam / Final pass)	
Grade 5:	91-100%
Grade 4,5:	81-90%
Grade 4:	71-80%
Grade 3,5:	61-70%
Grade 3:	51%-60%

Class (Final exam / Final pass)	
Grade 5:	91-100%
Grade 4,5:	81-90%
Grade 4:	71-80%
Grade 3,5:	61-70%
Grade 3:	51%-60%

## 9. Reading materials

1. Warren C.S., Reeve J.M., J.E. Duchac, (2018). Financial and Managerial Accounting, 14e. CENGAGE Learning
2. Harrison Jr. W.T., Horngren Ch.T., Thomas C.W., (2014). Financial accounting, 10th Edition. Pearson Education.

### Additional materials

Grabowski R., (2015). Fundamentals of financial accounting. Warsaw School of Economics

## 10. Information about academic teachers

**Lecturer(s)** dr Wojciech Sadkowski (e-mail: [wsadkowski@uafm.edu.pl](mailto:wsadkowski@uafm.edu.pl))