

1.	Field of study	Film and TV Production Management
2.	Faculty	Krzysztof Kieślowski Film School
3.	Academic year of entry	2025/2026 (winter term)
4.	Level of qualifications/degree	first-cycle studies
5.	Degree profile	general academic
6.	Mode of study	part-time

7.	General information about the module	
Module name		Introduction to accounting
Module code		W8-OF-N1-RACH
Number of the ECTS credits		2
Language of instruction		Polish
Purpose and description of the content of education		Rachunkowość to uniwersalny system ewidencjonowania zdarzeń gospodarczych w różnych jednostkach. System ten umożliwia uzyskanie danych o sytuacji majątkowej i finansowej danej firmy. Celem przedmiotu jest zapoznanie studenta z podstawowymi pojęciami i zasadami rachunkowości. Ukształtowanie u studenta praktycznych umiejętności ewidencjonowania operacji gospodarczych oraz sporządzania i interpretowania sprawozdań finansowych.
List of modules that must be completed before starting this module (if necessary)		not applicable

8.	Learning outcomes of the module			
Code	Description	Learning outcomes of the programme	Level of competenc (scale 1-5)	
RACH_1	Student zna podstawowe pojęcia takie jak: środki trwałe, przychody, koszty, dochody, aktywa i pasywa, założowy plan kont oraz zasady rachunkowości	K_W01	5	
		K_W02	5	
RACH_2	Student zna podstawowe zasady ewidencji księgowej oraz konstrukcje sprawozdań finansowych.	K_W01	5	
		K_W02	5	
RACH_3	Student zna źródła finansowania działalności gospodarczej.	K_W03	5	
		K_W04	5	
RACH_4	Student potrafi sporządzić plan kont oraz zaksięgować typowe operacje gospodarcze.	K_U06	5	
		K_U18	5	
RACH_5	Student potrafi ustalić i przeanalizować wynik finansowy, sporządzić bilans oraz rachunek zysków i strat w wariacie porównawczym i kalkulacyjnym.	K_U06	5	
		K_U18	5	
RACH_6	Student potrafi komunikować się z otoczeniem, w tym z osobami niebędącymi specjalistami w danej dziedzinie.	K_K05	3	
		K_K06	4	
RACH_7	Student potrafi uzupełniać i doskonalić nabytą wiedzę i umiejętności	K_K01	5	

RACH_8	Student rozumie i akceptuje zasady etyki w dziedzinie finansów i rachunkowości.	K_K08	5
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9. Methods of conducting classes		
Code	Category	Name (description)
a05	Lecture methods / expository methods	Explanation/clarification <i>explication involving the derivation of a predetermined theorem from other, already known ones, in the number of steps specified by the person teaching the course</i>
b04	Problem-solving methods	Activating method – discussion / debate <i>an exchange of views supported by substantive arguments leading to a clash of different views, a compromise or the identification of common positions; it proceeds according to previously agreed-upon rules regarding the time, manner and turn-taking as well as the principles of civil discourse; a discussion is not a competition but aims at finding the best solutions or presenting different points of view; its varieties include brainstorming, Oxford-style debate, panel discussion, decision tree, conference discussion; a debate is an orderly dispute between supporters and opponents of a viewpoint, usually specialists in the field or pre-selected representatives of a group dealing with a common problem</i>
b06	Problem-solving methods	Activating method – staged drama/drama <i>experiential learning; solving a problem by acting out a role; a.k.a. a role-playing method; role-players interpret their roles in an individual way; the identification with the role is achieved through the activation of the senses, imagination and speech, the stimulation of gesture and movement, etc.; the aim of drama is to experience situations, problems and events mediated by the role; staged drama is a role-playing method enriched with props and stage scenery illustrating a theme</i>
b07	Problem-solving methods	Activating methods: a case study <i>a comprehensive description of a phenomenon connected with the selected discipline; reflecting the reality, presenting the 'what', 'where' and 'how' of the phenomenon, i.e., all of its key aspects to be discussed in class; used as a reproduction, presentation, discussion or diagnosis of factors that shape the phenomenon or interact with it; an in-depth qualitative analysis and evaluation of a selected phenomenon</i>
c01	Demonstration methods	Exhibition <i>preparing an object for public display and displaying it in order to elicit a specific reaction; creating a themed collection of specimens/objects/works to illustrate a specific issue</i>
c02	Demonstration methods	Video show <i>reproducing a film or video material in its entirety or in fragments in order to illustrate the content taught in class, to submit it to analysis and evaluation or to use it as an exercise in image perception; a film/video can be a work of art, an illustration (also technical illustration) of a content/phenomenon/object, a private record of an action, a media image, etc.</i>
c06	Demonstration methods	Demonstration-imitation <i>a presentation of a model way of performing specific activities accompanied by a commentary; it aims at triggering imitation activities in an individual or in a group of participants observing the activities of the person teaching the course until the right habit is formed through regular exercise; the demonstration-imitation method is combined with a physical practice of activities/behaviours</i>
e03	Practical methods	Creation/production – creative workshop <i>an activity involving creating/producing a work/artifact based on the individual, creative effort of the participant; the creative workshop is characterized by the presence and openness which make it possible to access the essence of the work/peculiarity of the artifact at every stage of its creation/production</i>
e05	Practical methods	Internship <i>including professional and individual training; gaining skills and experience in real-life conditions, e.g., in the environment, institution or workplace the student is preparing for by following a specific study programme; training in real working conditions</i>
e06	Practical methods	Observation

		<i>also conducted as fieldwork; a method of watching phenomena, objects or people in a systematic/planned way in order to gain knowledge about them; perceptual separation of elements of a model action as an element of learning through imitation; a complex system of cognition based on sensory experiences</i>
f01	Methods of self-learning	Self-education <i>a method which involves independent acquisition of knowledge, skills and social competences, extending their scope and quality; complementary to the learning process taking place in class; taking on the task of developing and adjusting qualifications on one's own; self-study</i>
f02	Methods of self-learning	Individual work with a text <i>searching for and acquiring new information using textbooks and other written sources (including their digital versions); searching for texts, selecting fragments for analysis/interpretation, using other texts to solve a problem related to the studied issue</i>
f03	Methods of self-learning	Conceptual work <i>a (mainly intellectual) activity carried out independently (or in a selected group) resulting in the creation of a concept, idea or project; creating a plan based on a vision; developing a general outline of a project; producing a simplified sketch of the variant versions of a procedure/product/work</i>

10. Forms of teaching					
Code	Name	Number of hours	Assessment of the learning outcomes of the module	Learning outcomes of the module	Methods of conducting classes
RACH-1	practical classes	15	course work	RACH_1, RACH_2, RACH_3, RACH_4, RACH_5, RACH_6, RACH_7, RACH_8	a05, b04, b06, b07, c01, c02, c06, e03, e05, e06, f01, f02, f03

11. The student's work, apart from participation in classes, includes in particular:			
Code	Category	Name (description)	Is it part of the BUNA?
a04	Preparation for classes	Consulting materials complementary to those indicated in the syllabus <i>agreeing on materials complementary to those indicated in the syllabus, supporting the implementation of tasks resulting from or necessary for class participation</i>	Yes
a05	Preparation for classes	Production/preparation of tools, materials or documentation necessary for class participation <i>developing, preparing and assessing the usefulness of tools and materials (e.g. aids, scenarios, research tools, equipment, etc.) to be employed in class or as an aid when preparing for classes</i>	Yes
c01	Preparation for verification of learning outcomes	Determining the stages of task implementation contributing to the verification of learning outcomes <i>devising a task implementation strategy embracing the division of content, the range of activities, implementation time and/or the method(s) of obtaining the necessary materials and tools, etc.</i>	Yes
c03	Preparation for verification of learning outcomes	Implementation of an individual or group assignment necessary for course/phase/examination completion <i>a set of activities aimed at performing an assigned task, to be executed out of class, as an obligatory phase/element of the verification of the learning outcomes assigned to the course</i>	Yes
d01	Consulting the results of the verification of learning outcomes	Analysis of the corrective feedback provided by the academic teacher on the results of the verification of learning outcomes <i>reading through the academic teacher's comments, assessments and opinions on the implementation of the task aimed at checking the level of the achieved learning outcomes</i>	Yes

d02	Consulting the results of the verification of learning outcomes	Development of a corrective action plan as well as supplementary/corrective tasks <i>reviewing and selecting tasks and activities enabling the elimination of errors indicated by the academic teacher, their verification or correction resulting in completing the task with at least the minimum passing grade</i>	Yes
e02	Activities complementary to the classes	Publication of a work/presentation of an activity, also beyond the walls of the University <i>a set of activities carried out to disseminate (out of class) the effects of scholarly research, artistic, creative, project, construction, experimental work, etc., in the form of a classic presentation, exhibition, concert, projection, poster presentation, media mediated publication, in the digital form and as part of other activities; dissemination using various forms and tools</i>	Yes

Information on the details of the module implementation in a given academic year can be found in the syllabus available in the USOS system: <https://usosweb.us.edu.pl>.