

**Subject card**

<b>Subject name and code</b>	Financial reporting - lecture , PG_00133780						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2024	<b>Academic year of realisation of subject</b>			2026/2027		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Optional subject group		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	3	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	6	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Department of Corporate Finance -> Faculty of Management -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Olga Martyniuk				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		0.0		35.0	50
<b>Subject objectives</b>	The aim is to acquire the necessary theoretical knowledge and skills to carry out preparatory work for the preparation of financial statements and to prepare financial statements for a typical company in accordance with the requirements of Polish accounting law.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W04] He/she has elementary knowledge and knows the terms describing the most important economic and social phenomena, understands the basic processes taking place in market economy, understands the basic dilemmas of modern civilization	The student has basic knowledge of the use of reporting data in the assessment of basic economic phenomena	[SW1] oral statement/ conversation/discussion
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	The student understands the basic links and relationships between tax law and balance sheet law related to financial reporting. The student understands the basic	[SK1] oral statement/conversation/ discussion
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	The student is able to present and evaluate the correctness of the selection of: methods of asset and liability valuation, inventory methods, and classification of basic events into appropriate categories of income and expenses.	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
	[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting	The student is able to evaluate the basic elements of assets and liabilities, assign the method of inventory to the type of assets and liabilities, assign the basic types of revenues and costs to the appropriate category and, on this basis, prepare a simplified balance sheet and profit and loss account. The student is able to determine reporting obligations for different companies (based on their size and legal form).	[SU4] test/exam - oral or written [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	The student knows the basic categories found in the balance sheet, profit and loss account and cash flow statement. The student knows the basic terms related to balance sheet valuation and inventory	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them	he student is able to assess the correctness of the formal elements of a financial report (e.g., deadlines, responsible persons	[SU1] oral statement/conversation/ discussion

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Subject contents	<p>1. Forms of recording economic events in Poland: similarities and differences, advantages and disadvantages for entrepreneurs</p> <p>2. Obligations related to financial reporting of enterprises</p> <p>3. Preparatory work related to the preparation of financial statements (inventory, valuation of assets and capital as at the balance sheet date in practice)</p> <p>4. Rules for preparing financial statements (balance sheet, profit and loss account, additional information, cash flow statement, statement of changes in equity)</p> <p>5. Preparing a simplified balance sheet and profit and loss account.</p>									
Prerequisites and co-requisites	<p>Fundamentals of financial accounting, including:  knowledge of basic concepts related to company assets and capital,  knowledge of revenue categories and cost categories,  knowledge of concepts related to valuation,  Fundamentals of commercial law, including:  knowledge of legal forms of business activity and their governing bodies,  knowledge of basic information about capital in companies</p>									
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Example issues/ example questions/ tasks being completed										
Work placement	Not applicable									

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