

**Subject card**

<b>Subject name and code</b>	Financial reporting - lecture, PG_00134003						
<b>Field of study</b>	Sprawozdawczość finansowa - wykład						
<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>	part-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>	10.0	0.0	0.0	0.0	0.0	10
	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>	10		0.0		40.0	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 the financial statements of a typical company in accordance with the requirements of Polish balance sheet law.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	The student is able to discuss the basic reporting obligations of companies.	[SU1] wypowiedź ustna/rozmowa/dyskusja
	[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 can present and assess the correctness of the choice of method of asset and liability valuation, the method of inventory taking, and the classification of basic events into relevant categories of income and costs.	[SU1] wypowiedź ustna/rozmowa/dyskusja [SU4] test/egzamin - ustny lub pisemny
	[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 can 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 income and costs to the appropriate category and on this basis prepare a simplified balance sheet and profit and loss account. The student can determine the reporting obligations for different enterprises (by size and legal form).	[SU4] test/egzamin - ustny lub pisemny [SU5] realizacja zadania problemowego [SU8] obserwacja samodzielnej lub zespołowej pracy studenta
	[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 basic categories in balance sheet, profit and loss account, and cash flow statement. The student knows basic basic terms related to balance sheet valuation and inventory.	[SW4] test/egzamin - ustny lub pisemny [SW5] realizacja zadania problemowego
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	The student understands the need to update knowledge of balance sheet and tax law.	[SU1] wypowiedź ustna/rozmowa/dyskusja
	[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.	[SK1] wypowiedź ustna/rozmowa/dyskusja
	[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	The student can assess the correctness of formal elements of financial statements (e.g.: dates, responsible persons).	[SU1] wypowiedź ustna/rozmowa/dyskusja [SU4] test/egzamin - ustny lub pisemny

	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 a basic knowledge of the use of reporting data in the evaluation of basic economic trends.
Subject contents	<ol style="list-style-type: none"> <li>Forms of recording business events in Poland - similarities and differences, advantages and disadvantages for the entrepreneur</li> <li>Obligations connected with financial reporting</li> <li>Preparatory work connected with the preparation of financial statements (stock-taking, valuation of assets and capitals as at the balance sheet date in practice)</li> <li>Principles for the preparation of financial statements (balance sheet, profit and loss account, notes, cash flow statement, statement of changes in equity)</li> <li>Preparation of a simplified balance sheet, profit and loss account.</li> </ol>		
Prerequisites and co-requisites	<p>Fundamentals of financial accounting, including:</p> <ul style="list-style-type: none"> <li>knowledge of basic concepts relating to company assets and capital,</li> <li>knowledge of revenue categories, cost categories</li> <li>knowledge of valuation concepts,</li> </ul> <p>Fundamentals of commercial law, including:</p> <ul style="list-style-type: none"> <li>knowledge of the legal forms of business and their bodies,</li> <li>knowledge of basic company capital information</li> </ul>		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Tasks to be performed during classes	51.0%	25.0%
	Written test	51.0%	75.0%
Recommended reading	Basic literature	<ol style="list-style-type: none"> <li>Accounting Act 29 /09/1994 (part 1,2,3,4,5)</li> <li>G.Świdwerska, Zrozumieć sprawozdanie finansowe, Wolters Kluwer 2022</li> <li>Books on financial accounting</li> </ol>	
	Supplementary literature	<ol style="list-style-type: none"> <li>A.Kaczmarczyk, R.Kowalak, K.Piotrowska, Sprawozdawczość i analiza finansowa w przedsiębiorstwach mikro w świetle ustawy o rachunkowości, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2016</li> <li>Sprawozdawczość finansowa, praca zbiorowa pod red. K. Winiarskiej, Wydawnictwo Uczelniane Politechniki Koszalińskiej, Koszalin 2018</li> </ol>	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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