

Subject card

Subject name and code	Consolidated Reporting, PG_00177701						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
Education level	Master's studies		Subject group		Obligatory subject group in the field of study 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	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		5.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	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	60		4.0		61.0	125
Subject objectives	1. To familiarize students with issues such as: A. Identify the parent and other group entities for consolidation purposes. B. Making the right choice of consolidation method. C. Preparation of all elements of consolidated financial statements according to the Accounting Act and IAS. D. Determining when control of a subsidiary is acquired/lost. E. Identify intangible assets, including reassessment of contracts previously entered into by the acquired entity. F. Application of consolidation methods. G. Determination of goodwill or negative goodwill/gain on bargain purchase. H. Performing a goodwill impairment test.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W08] The student possesses a comprehensive understanding of the intricate relationship between accounting and finance within a dynamically changing business environment, as well as the contemporary challenges and dilemmas that arise in this context.	The student classifies business transactions in terms of applicable regulations, correctly reporting their effects in the consolidated statements.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[FiRMU2_U01] Students can analyze and interpret complex social and economic processes and phenomena from a finance and accounting perspective, utilizing structured knowledge and tools from management, quality sciences, economics, and finance.	The student interprets the image of the entity presented in the consolidated financial statements and analyzes the effects of the transaction on the image presented in the financial statements.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[FiRMU2_U02] The student is able to propose or design suitable solutions, including innovative ones, to complex problems in finance and accounting.	The student analyzes the accounting effects of individual business transactions and calculates and demonstrates their effects on the financial picture of the analyzed entity.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[FiRMU2_W01] The student possesses a thorough understanding of the development of theories in management, quality sciences, economics, and finance. They are well-versed in the nature and trends of these fields and recognize their significance within the broader context of social sciences, particularly in relation to finance and accounting.	The student classifies the relationships between entities by adjusting which method of consolidation will be the most appropriate in accordance with the applicable principles of financial reporting.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
Subject contents	1. Annual consolidated financial statements of the capital group 1.1 Entities required to prepare annual consolidated financial statements. 1.2 Elements of annual consolidated financial statements. 1.3 Conditions for exemption from preparing a consolidated report. 1.4 Consolidation methods. 1.5 The full method, including the obligations of group members with respect to the timing of separate annual financial statements and the application of equal asset and liability valuation principles therein; elimination of intragroup turnover and unrealized results; dividend recognition; determination, accounting and recording of goodwill and negative goodwill/bargain purchase gain; revaluation reserve; minority interests/non-controlling interests. 1.6 The equity method, including the scope of application; valuation of shares at the date of commencement of significant influence; valuation of shares at the end of the fiscal year and in subsequent reporting periods; rules for determining and accounting for goodwill and negative goodwill/gain on bargain purchase; exclusions. 1.7 Goodwill impairment test.		
Prerequisites and co-requisites	The student has knowledge of financial accounting and is able to present the impact of business transactions on the financial situation of the entity. Understands the role of financial reporting and is able to draw conclusions about an entity based on its balance sheet and profit and loss account. The student has knowledge of national and international regulations in the field of balance sheet law.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written exam. Detailed rules are established by the teacher at the beginning of the semester.	51.0%	100.0%

Recommended reading	Basic literature	1. A. Gierusz., M. Gierusz Konsolidacja Sprawozdań Finansowych wg MSSF, ODDK, Gdańsk 2009 2. R. Ignatowski Konsolidacja Sprawozdań Finansowych, ODDK, 2013
	Supplementary literature	1. Międzynarodowy Standard Sprawozdawczości Finansowej Nr 3 "Połączenia jednostek gospodarczych 2. Międzynarodowy Standard Sprawozdawczości Finansowej Nr10 "Skonsolidowane Sprawozdanie Finansowe 3. Międzynarodowy Standard Rachunkowości Nr 28 Inwestycje w jednostki stowarzyszone i wspólne porozumienia 4. Ustawa o Rachunkowości
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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