

Subject card

Subject name and code	Accounting for Entities in Special Situations in line with the Polish-Accounting-Act and International Financial Reporting Standards, PG_00177726						
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	3		ECTS credits		6.0		
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	15.0	30.0	15.0	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		86.0	150
Subject objectives	1. A. Assessing the correctness of the business transformation process, identifying and accounting for its effects, documenting the transformation process, and presenting it in the financial statements. B. Selecting appropriate methods for company mergers, carrying out procedures for mergers, divisions, and acquisitions, documenting, accounting for, recording in the accounting books, and presenting the effects of mergers, divisions, and acquisitions in the financial statements. C. Applying legally required procedures for restructuring, liquidation, or initiating bankruptcy proceedings. D. Documenting, valuing, and recording transactions related to restructuring proceedings, liquidation, or bankruptcy, and presenting them in the financial statements.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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.	1. The student identifies the balance sheet effects of company transformations. 2. The student recognizes the individual stages of accounting for company mergers and divisions. 3. The student applies appropriate principles regarding: • the valuation of assets and liabilities for the purposes of accounting for mergers, divisions, and liquidations of companies; • the accounting treatment and presentation in the financial statements of the effects of mergers, divisions, and liquidations. 4. The student presents the financial statement impact of accounting for company mergers, divisions, and liquidations.	[SU4] test/exam - oral or written
	[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: • identifies economic processes occurring in the market (transformations, mergers, divisions, liquidations of companies) and selects appropriate accounting procedures necessary for their recognition and settlement; • identifies and appropriately selects accounting methods for the settlement of company mergers and divisions; • recognizes the specific accounting principles and reporting requirements applicable to entities undergoing liquidation or bankruptcy proceedings.	[SW4] test/exam - oral or written
Subject contents	1. Accounting of Entities in Special Situations According to the Accounting Act and IFRS 1.1. Accounting of entities in special situations (pursuant to the Polish Accounting Act and International Financial Reporting Standards (IFRS), including: a) establishment and transformation of business entities; b) mergers, divisions, and acquisitions of companies; c) restructuring procedures, liquidation, and bankruptcy of business entities.		
Prerequisites and co-requisites	Knowledge of financial accounting and financial reporting.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written exam with problem-based tasks and/or multiple-choice questions. Specific requirements are set by the instructor at the start of the semester.	51.0%	100.0%

Recommended reading	Basic literature	1. Teaching materials (lecture and exercise materials) created by the instructors 2. Bartkowiak E. i in., Łączenie i podział spółek. Praktyczne aspekty prawne, podatkowe i rachunkowe, INFOR PL, Warszawa [latest edition]. 3. Bartkowiak E. i in., Zakończenie i likwidacja działalności gospodarczej. Praktyczne aspekty prawne, podatkowe i rachunkowe, INFOR PL, Warszawa [latest edition]. 4. Helin A. i in., Fuzje i przejęcia spółek kapitałowych. Zagadnienia rachunkowe i podatkowe, C. H. Beck, Warszawa [latest edition]. 5. Luty P. i in., Podział, łączenie i przekształcenie jednostek w świetle ustawy o rachunkowości i MSSF w aspekcie bilansowym i podatkowym, Stowarzyszenie Księgowych w Polsce, Warszawa [latest edition]. 6. Martyniuk T. (red.), Rachunkowość przedsiębiorstwa w szczególnych sytuacjach, PWE, Warszawa [latest edition]. LEGAL ACTS: 1. Krajowy Standard Rachunkowości Nr 14 Kontynuacja działalności oraz rachunkowość jednostek przy braku kontynuowania działalności 2. Międzynarodowy Standard Sprawozdawczości Finansowej Nr 3 Połączenia jednostek gospodarczych. 3. Uchwała nr 18/2023 z 14 listopada 2023 r. Komitetu Standardów Rachunkowości przyjmująca stanowisko w sprawie ustalania wartości godziwej dla potrzeb rozliczania połączeń jednostek metodą nabycia (Dz. Urz. Min. Fin. poz. 23). 4. Ustawa z dnia 15 września 2000 r. Kodeks spółek handlowych (Dz.U. 2000 nr 94 poz. 1037 z późn. zm.). 5. Ustawa z dnia 28 lutego 2003 r. Prawo upadłościowe (Dz.U. 2003 nr 60 poz. 535 z późn. zm.). 6. Ustawa z dnia 29 września 1994 r. o rachunkowości (Dz.U. 1994 nr 121 poz. 591 z późn. zm.).
	Supplementary literature	1. Frąckowiak W. (red.), Fuzje i przejęcia, PWE, Warszawa [latest edition]. 2. Herdan A., Antolak L., Połączenia przedsiębiorstw. Teoria i praktyka, Wyd. Uniwersytetu Jagiellońskiego, Kraków [latest edition]. 3. Lubińska H., Skórzewski A., Sprawozdania finansowe w procesie podziału, połączenia i przekształcenia spółek, Stowarzyszenie Księgowych w Polsce, Warszawa [latest edition]. 4. Mariański A. (red.), Połączenia, podziały i przekształcenia spółek prawa handlowego. Zagadnienia prawne i podatkowe. Komentarz praktyczny, C. H. Beck, Warszawa [latest edition]. 5. Rejmer D., Łączenie spółek kapitałowych. Regulacje prawnorachunkowe w Kodeksie spółek handlowych i innych ustawach, Wolters Kluwer, Warszawa [latest edition].
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Example issues/ example questions/ tasks being completed	-	
Work placement	Not applicable	

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