

## Subject card

|                                             |                                                                         |                                                          |                                         |                                     |                                                                                                                                                |            |     |
|---------------------------------------------|-------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|
| Subject name and code                       | Annual Consolidated Financial Statement of a Capital Group, PG_00178883 |                                                          |                                         |                                     |                                                                                                                                                |            |     |
| 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<br>Optional subject group<br>Subject group related to scientific research in the field of study |            |     |
| Mode of study                               | part-time studies                                                       |                                                          | Mode of delivery                        |                                     | at the university                                                                                                                              |            |     |
| Year of study                               | 2                                                                       |                                                          | Language of instruction                 |                                     | Polish                                                                                                                                         |            |     |
| Semester of study                           | 4                                                                       |                                                          | 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                                                   | 16.0                                                     | 16.0                                    | 0.0                                 | 0.0                                                                                                                                            | 0.0        | 32  |
|                                             | 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                                                   | 32                                                       |                                         | 2.0                                 |                                                                                                                                                | 116.0      | 150 |

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| Subject objectives | <p>1.</p> <p>A. Identifying the parent entity and other entities within the capital group for consolidation purposes.</p> <p>B. Selecting the consolidation method.</p> <p>C. Preparing all components of consolidated financial statements in accordance with the Accounting Act and IFRS.</p> <p>D. Accounting for changes in interests in subsidiaries resulting from the acquisition/sale of shares or the issuance of shares.</p> <p>E. Determining the moment of acquisition or loss of control over a subsidiary.</p> <p>F. Including foreign subsidiaries in the consolidated financial statements.</p> <p>G. Accounting for business combinations based on preliminary data (trial accounting).</p> <p>H. Accounting for step acquisitions (acquisitions occurring in stages).</p> <p>I. Accounting for acquisitions with no consideration transferred.</p> <p>J. Accounting for reverse acquisitions.</p> <p>K. Identifying intangible assets, including the reassessment of pre-existing agreements of the acquired entity.</p> <p>L. Applying consolidation methods.</p> <p>M. Determining goodwill or negative goodwill/bargain purchase gain.</p> <p>N. Performing goodwill impairment tests.</p> <p>O. Preparing consolidation documentation.</p> <p>P. Identifying specific consolidation issues (functional currency, foreign exchange differences).</p> |
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| Learning outcomes               | Course outcome                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Subject outcome                                                                                                                                                                                        | Method of verification                                                      |
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|                                 | [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<br>[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<br>[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<br>[SW5] implementation of a problem task |
| Subject contents                | <p>1. Annual Consolidated Financial Statements of a Capital Group</p> <p>1.1. Entities Required to Prepare Annual Consolidated Financial Statements.<br/>1.2. Components of Annual Consolidated Financial Statements.<br/>1.3. Conditions for Exemption from Preparing Consolidated Financial Statements.<br/>1.4. Consolidation Methods.<br/>1.5. Full Consolidation Method, Including:</p> <p>Obligations of group members regarding deadlines for preparing individual annual financial statements and applying uniform accounting policies for the valuation of assets and liabilities; Elimination of intra-group transactions and unrealized intra-group profits; Recognition of dividends; Determination, settlement, and accounting for goodwill and negative goodwill/bargain purchase gain; Revaluation reserve; Minority interests/non-controlling interests.</p> <p>1.6. Proportionate Consolidation Method, Including:</p> <p>Scope of application; Principles and types of eliminations; Goodwill, negative goodwill, and the settlement of goodwill.</p> <p>1.7. Equity Method, Including:</p> <p>Scope of application; Valuation of investments at the date significant influence is acquired; Valuation of investments at the end of the reporting period and in subsequent reporting periods; Principles for determining and settling goodwill and negative goodwill/bargain purchase gain; Eliminations.</p> <p>1.8. Consolidation of Mixed Groups.<br/>1.9. Goodwill Impairment Test.<br/>1.10. Consolidation Documentation.<br/>1.11. Specific Consolidation Issues, Including:</p> <p>Functional and presentation currency; Calculation of foreign exchange differences arising from consolidation; Different reporting systems.</p> |                                                                                                                                                                                                        |                                                                             |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                        |                                                                             |

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| Assessment methods and criteria | Subject passing criteria                                                                                                                            | Passing threshold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              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|                                 | Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester. | 51.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         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| Recommended reading             | Basic literature                                                                                                                                    | 1. A. Gierusz. M. Gierusz Konsolidacja Sprawozdań Finansowych wg MSSF, ODDK, Gdańsk 2009<br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br>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