University of Gdańsk

Subject card

Subject name and code	Basics of Financial Reporting, PG_00179666					
Field of study	Basics of Financial Reporting					
Date of commencement of studies	October 2024		Academic year of realisation of subject		2025/2026	
Education level	Bachelor's studies		Subject group		Optional subject group	
Mode of study	full-time studies		Mode of delivery		at the university	
Year of study	2		Language of instruction		English Lecture conducted in English	
Semester of study	3		ECTS credits		2.0	
Learning profile	academic		Assessment form		credit	
Conducting unit						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Maciej Hyży			
	Teachers					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15	10.0	25.0	50	
Subject objectives	The aim of the course is to familiarize students with the basic English terminology used in the preparation of financial statements prepared in accordance with IAS / IFRS. During the lectures, examples of the preparation of financial statements in accordance with IAS / IFRS will be presented. In particular, selected examples of fixed assets, intangible assets, inventories and provisions will be presented, in accordance with the requirements of IAS / IFRS. During the last lectures, the principles of financial analysis of financial statements prepared in accordance with IFRS / IFRS will be presented.					

Learning outcomes	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[ZISZL3_W01] The student has advanced knowledge of the discipline of management and quality sciences and understands its interrelationships with other social sciences.</td><td>The student possesses basic knowledge of IAS/IFRS. The student is able to prepare a financial analysis of a selected company and discuss it in detail.</td><td>[SW2] prezentacja/projekt/referat/raport</td></tr><tr><td>[ZARZL3_W01] The student has advanced knowledge in the social sciences, with particular emphasis on the discipline of management and quality sciences, and understands their interrelationships with other social sciences.</td><td>Students should have knowledge of financial accounting. After the lecture, they should be able to identify the basic differences between the Polish Accounting Act and IAS/IFRS.</td><td>[SW2] prezentacja/projekt/referat/raport</td></tr><tr><td>[FiRL3_W01] The student has advanced knowledge of finance and accounting, their place in the system of social sciences and their relationship to other social sciences.</td><td>Students will have a basic understanding of financial reporting. Following the lecture, they should be able to interpret financial statements prepared in accordance with IAS/IFRS.</td><td>[SW2] prezentacja/projekt/referat/raport</td></tr><tr><td>[ZSSML3_W01] The student as advanced knowledge in the discipline of management and quality sciences and understands its interrelationship with other social sciences.</td><td>The student possesses knowledge of financial analysis and should be able to perform a financial analysis of a selected company.</td><td>[SW2] prezentacja/projekt/referat/raport</td></tr><tr><td>[IiEL3_W01] The student has advanced knowledge of the place of social sciences in the system of sciences, their nature, methodology and connections with other sciences.</td><td>The student identifies economic transactions in accordance with IAS/IFRS and describes them in terms of their impact on the financial statements of the entity. The student explains the financial situation of the entity being analyzed.</td><td>[SW2] prezentacja/projekt/referat/raport</td></tr></table>
Subject contents	1. Discussion of the conceptual framework of IAS/IFRS. 2. Principles for recording intangible assets according to IAS/IFRS. 3. Principles for recording fixed assets according to IAS/IFRS. 4. Principles for recording inventories according to IAS/IFRS. 5. Presentation of key financial indicators and methods for this analysis. 6. Principles for conducting financial analysis of selected companies.
Prerequisites and co-requisites	The student should have basic knowledge of financial accounting, financial reporting and financial analysis.
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Presentation verification - company financial analysis in English</td><td>51.0%</td><td>100.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>Applicable literature on the subject: 1. ACCA Applied Skills Financial Reporting (FR). 2. ACCA Financial Reporting (FR) Practice & Revision Kit.</td></tr><tr><td>Supplementary literature</td><td>Not applicable.</td></tr><tr><td>eResources addresses</td><td></td></tr></table>
Example issues/ example questions/ tasks being completed	Presentation verification - company financial analysis in English
Work placement	Not applicable

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