Subject card

<table>
<tr><td>Subject name and code</td><td colspan="7">Basics of Financial Reporting, PG_00180427</td></tr>
<tr><td>Field of study</td><td colspan="7">Finance and Accounting, Informatics and Econometrics, Management</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2025</td><td colspan="2">Academic year of realisation of subject</td><td colspan="3">2025/2026</td></tr>
<tr><td>Education level</td><td colspan="2">Bachelor’s studies</td><td colspan="2">Subject group</td><td colspan="3">Optional subject group</td></tr>
<tr><td>Mode of study</td><td colspan="2">part-time studies</td><td colspan="2">Mode of delivery</td><td colspan="3">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">1</td><td colspan="2">Language of instruction</td><td colspan="3">English
English</td></tr>
<tr><td>Semester of study</td><td colspan="2">2</td><td colspan="2">ECTS credits</td><td colspan="3">2.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="3">credit</td></tr>
<tr><td>Conducting unit</td><td colspan="7"></td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="5">dr Maciej Hyży</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="5">dr Maciej Hyży</td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>8.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>8</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td colspan="2">Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">8</td><td colspan="2">1.0</td><td>41.0</td><td>50</td></tr>
<tr><td>Subject objectives</td><td colspan="7">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.</td></tr>
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Learning outcomes	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[IiEL3_W01] The student knows and understands to an advanced degree the nature and evolution of theories in management, quality sciences, economics, and finance, along with their place in the social sciences system —especially in applying informatics or statistics tools.</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 economic entity. The student explains the financial situation of the analysed entity.</td><td>[SW2] presentation/project/paper/report</td></tr><tr><td>[ZARZL3_W01] The student has advanced knowledge and understanding of the nature and evolution of management, quality sciences, economics, and finance theories, along with their place in the social sciences system — particularly their relevance to business decision-making.</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] presentation/project/paper/report</td></tr><tr><td>[FiRL3_W01] The student has advanced knowledge and understanding of the nature and evolution of management, quality, economics, and finance theories and their place in the social sciences system, particularly from the perspectives of finance and accounting.</td><td>The student has basic knowledge of financial reporting. After the lecture, they should be able to interpret financial statements prepared in accordance with IAS/IFRS.</td><td>[SW2] presentation/project/paper/report</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. Class attendance.</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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