

Subject card

Subject name and code	Selected Issues in Accounting for Entities in Special Situations, PG_00177700						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026	Academic year of realisation of subject	2027/2028				
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	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	61.0	125		
Subject objectives	<p>1. Familiarizing students with the following issues related to:</p> <p>A. Assessing the correctness of the transformation process of business entities, identifying and accounting for the effects of the transformation, documenting the transformation process, and presenting it in the financial statements.</p> <p>B. Selecting methods for company mergers, conducting the procedures of merging, demerging, taking over, documenting, accounting for, and recording in accounting books, as well as presenting the effects of mergers, demergers, and takeovers in financial statements.</p>						

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.	<ol style="list-style-type: none"> 1. The student identifies the balance sheet effects of company transformations. 2. The student recognizes individual stages of the accounting process related to, among others, mergers and divisions of companies. 3. The student applies appropriate principles regarding: <ul style="list-style-type: none"> • the valuation of assets and liabilities of entities in special circumstances; • accounting records and the presentation in financial statements of the effects of, among others, mergers and divisions of companies. 	[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: <ul style="list-style-type: none"> • identifies economic processes occurring in the market (including transformations, mergers, and divisions of companies) and matches them with appropriate accounting procedures necessary for their recognition and settlement; • identifies and appropriately selects methods for the accounting treatment of, among others, mergers and divisions of commercial companies, as well as the reporting rules for entities in special situations. 	[SW4] test/exam - oral or written
Subject contents	1. Accounting of Entities in Special Situations according to the Accounting Act (UoR) and IFRS 1.1. Accounting of entities in special situations (in accordance with the Accounting Act and International Financial Reporting Standards), including: a) the establishment and transformation of business entities, b) mergers, divisions, and acquisitions of companies.		
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	<ol style="list-style-type: none"> 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]. <p>LEGAL ACTS:</p> <ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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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