

Subject card

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|--|---|--|----------------------------|-------------------------------------|--|------------|-----|
| Subject name and code | Financial Reporting II, PG_00177697 | | | | | | |
| 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 | 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 | 30.0 | 30.0 | 0.0 | 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 |

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| Subject objectives | <p>1. familiarize students with issues such as:</p> <p>A. Identifying the functions of financial statements.</p> <p>B. Determine the type of reports, their purpose and use for external purposes and management of the entity.</p> <p>C. Application of financial reporting requirements under the Accounting Act and IAS.</p> <p>D. Identify the various steps in the preparation of financial statements.</p> <p>E. Treatment of events after the date of the financial statements and errors from previous years that have a material effect on the content of the statements.</p> <p>F. Identify persons with responsibility for financial reporting and sanctions for improper compliance with financial reporting obligations.</p> <p>2. familiarize students with the issues concerning:</p> <p>A. Prepare all elements of annual and interim financial statements according to the Accounting Act and IAS:</p> <p>a. banks,</p> <p>b. insurance companies,</p> <p>c. other entities.</p> <p>B. Identify the relationship of the data in the individual items of the balance sheet/statement of financial position and income statement/statement of comprehensive income with the data of the general ledger and subsidiary ledgers.</p> <p>C. To apply the principle of reporting data on a net basis in the balance sheet/statement of financial position and income statement/statement of comprehensive income.</p> <p>D. Fulfillment of requirements for completeness and reasonableness of disclosures in financial statements.</p> <p>E. Preparation of reports on the activities of the entity, including entities that are issuers of securities admitted or seeking admission to public trading.</p> <p>F. Recognition of differences resulting from the application of the Accounting Act/IAS and tax law.</p> |
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| Learning outcomes | Course outcome | Subject outcome | Method of verification |
|-------------------|--|---|---|
| | [FiRMU2_W03] The student possesses a comprehensive understanding of finance and accounting, particularly regarding the intricate internal and external relationships of institutions and organizations. This analysis emphasizes financial security systems within a global context. | The student identifies business transactions and explains them in terms of their impact on the financial statements of a business entity. The student explains the financial situation of the analysed unit. | [SW4] test/exam - oral or written [SW5] implementation of a problem task |
| | [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 selects business transactions in terms of applicable regulations, using this to correctly reflect their effects in the financial statements. The student distinguishes between national regulations and the requirements of international regulations in the field of reporting | [SW4] test/exam - oral or written [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 company's image presented in the separate financial statements and analyzes the impact of the transaction's effects on the image presented in the financial statements. The student compares data prepared according to various systems of balance sheet law – national and international. | [SU4] test/exam - oral or written [SU5] implementation of a problem task |

| Subject contents | <p>1. General rules for preparing reports</p> <p>1.1 Functions of financial statements.</p> <p>1.2 Financial reporting standards (principles) according to the Accounting Act and IAS.</p> <p>1.3 The process of preparing financial statements.</p> <p>1.4 Deadlines and procedure for preparation and approval of annual financial statements (separate, combined, consolidated).</p> <p>1.5 Financial reporting responsibilities</p> <p>2. Annual and interim separate financial statements of banks, insurance companies and other entities</p> <p>2.1 Components of financial statements.</p> <p>2.2 Balance sheet continuity, the layout of the balance sheet/statement of financial position and the economic content of its various parts.</p> <p>2.3 The periods covered by the income statement/statement of comprehensive income, its layout and the economic content of its various parts and items.</p> <p>2.4 Additional information including introduction to the financial statements and notes to the financial statements.</p> <p>2.5 Cash flow statement-units required to prepare it, types of flows, economic content of individual volumes and items.</p> <p>2.6 Statement of changes in equity (fund) - content of the statement, units required to prepare it, economic content of individual items of the statement.</p> <p>2.7 Report on the activities of the entity, including issuers of securities admitted to public trading or seeking their admission- purposes of the report, scope of information disclosed in the report, entities required to prepare the report.</p> <p>2.8 Report/statement on non-financial information - objectives of the report/statement, scope of disclosures, entities required to prepare it.</p> <p>2.9 Tax law requirements relating to separate annual financial statements.</p> | | | | | | | | | | | |
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| Prerequisites and co-requisites | Knowledge of accounting principles and financial reporting at an intermediate level. | | | | | | | | | | | |
| Assessment methods and criteria | <table border="1"> <thead> <tr> <th data-bbox="454 1720 798 1753">Subject passing criteria</th> <th data-bbox="802 1720 1142 1753">Passing threshold</th> <th data-bbox="1147 1720 1489 1753">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="454 1760 798 1832">Written exam. Detailed rules are established by the teacher at the beginning of the semester.</td> <td data-bbox="802 1760 1142 1832">51.0%</td> <td data-bbox="1147 1760 1489 1832">100.0%</td> </tr> </tbody> </table> | Subject passing criteria | Passing threshold | Percentage of the final grade | Written exam. Detailed rules are established by the teacher at the beginning of the semester. | 51.0% | 100.0% | | | | | |
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| Recommended reading | <table border="1"> <tbody> <tr> <td data-bbox="454 1850 798 1877">Basic literature</td> <td colspan="2" data-bbox="802 1850 1489 1877">1. Zamknięcie roku 2024, rachunkowość, SKwP, 2024</td> </tr> <tr> <td data-bbox="454 1883 798 2002">Supplementary literature</td> <td colspan="2" data-bbox="802 1883 1489 2002"> 1. Międzynarodowe Standardy Sprawozdawczości Finansowej (MSSF), SKwP, IFRS, 2016. 2. MSSF w teorii i praktyce, praca zbiorowa pod redakcją J. Gierusza i M. Gierusza, ODDK, 2017. 3. Ustawa o rachunkowości - aktualna wersja </td> </tr> <tr> <td data-bbox="454 2009 798 2031">eResources addresses</td> <td colspan="2" data-bbox="802 2009 1489 2031"></td> </tr> </tbody> </table> | Basic literature | 1. Zamknięcie roku 2024, rachunkowość, SKwP, 2024 | | Supplementary literature | 1. Międzynarodowe Standardy Sprawozdawczości Finansowej (MSSF), SKwP, IFRS, 2016. 2. MSSF w teorii i praktyce, praca zbiorowa pod redakcją J. Gierusza i M. Gierusza, ODDK, 2017. 3. Ustawa o rachunkowości - aktualna wersja | | eResources addresses | | | | |
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| eResources addresses | | | | | | | | | | | | |

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| Example issues/ example questions/ tasks being completed | |
| Work placement | Not applicable |

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