

**Subject card**

<b>Subject name and code</b>	MSSF, PG_00195044						
<b>Field of study</b>	Finance and Accounting						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2026/2027		
<b>Education level</b>	Master's studies	<b>Subject group</b>			Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	1	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	2	<b>ECTS credits</b>			6.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>	Department of Accounting -> Faculty of Management -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Anna Kamińska-Stańczak				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	30.0	30.0	0.0	0.0	0.0	60
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	60		4.0		86.0	150
<b>Subject objectives</b>	<ol style="list-style-type: none"> <li>Expansion of the knowledge of financial reporting, based on international standards (IFRS).</li> <li>Understanding of and ability to apply the theoretical frameworks and standards of separate financial statement preparation.</li> <li>Acquisition of the ability to analyze and interpret such reports.</li> </ol>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W07] Has a comprehensive understanding of regulations and legal, organizational, and ethical norms, including the protection of intellectual property relevant to finance and accounting	The student identifies concepts and principles related to financial reporting based on IFRS. Describes the principles of analyzing financial statements prepared in accordance with IFRS.	[SW4] test/exam - oral or written
	[FiRMU2_U01] 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 correctly applies concepts related to financial reporting based on IFRS. Complies with disclosure requirements in the main components of the financial report. Applies financial accounting principles and regulations in accordance with international standards, within the context of national regulations.	[SU4] test/exam - oral or written
	[FiRMU2_U05] From a finance and accounting perspective, can identify and correctly apply legal, professional, and ethical norms within the realms of management, quality sciences, economics, and finance	The student demonstrates the application of International Financial Reporting Standards (IFRS) to the key elements of an entity's financial statements. Independently prepares individual financial statements in accordance with IFRS and performs their analysis.	[SU4] test/exam - oral or written
	[FiRMU2_W02] Possesses a comprehensive understanding of the complexities and functions of both domestic and international financial markets, as well as financial instruments and institutions	The student identifies the principles of preparing financial reporting based on IFRS.	[SW4] test/exam - oral or written
	[FiRMU2_K01] Is prepared to acquire and enhance the knowledge necessary to address both cognitive and practical problems, particularly in the fields of management, quality sciences, economics, and finance. Is also equipped to critically evaluate the information received and seek guidance from experts in finance and accounting when facing challenges in problem-solving independently	The student understands the necessity of continuously updating and deepening acquired knowledge in accounting and financial reporting under IFRS. Enhances and refines knowledge and skills related to preparing financial statements in accordance with International Financial Reporting Standards. Maintains openness to changes in legal regulations concerning financial statement preparation.	[SK4] test/exam - oral or written
Subject contents	<ol style="list-style-type: none"> <li>1. The conceptual foundations of financial reporting</li> <li>2. The regulatory framework for financial reporting</li> <li>3. Basic principles, elements and layout of financial statements prepared on the basis of international standards (IAS 1, IAS 7, IAS 8)</li> <li>4. Measurement and recognition of assets and liabilities (IFRS 16, IAS 40, IAS 20, IAS 38, IAS 2, IAS 32, IFRS 7, IFRS 9, IAS 17, IAS 37, IAS 36, IAS 12, IAS 23, IAS 19)</li> <li>5. Reporting of financial results (IFRS 15, IFRS 5, IAS 10, IAS 33)</li> <li>6. Other issues related to international financial reporting (IAS 34, IFRS 8, IFRS 13, IFRS 1)</li> <li>7. The main differences between the IFRS and the Polish balance-sheet law</li> <li>8. Analysis and interpretation of the elements in financial statements prepared in accordance with the IFRS</li> </ol>		
Prerequisites and co-requisites	<p>Knowledge of accounting principles, understanding of how to design a chart of accounts, ability to prepare a trial balance, and ability to prepare the components of financial statements (balance sheet, income statement, cash flow statement, statement of changes in equity, and notes to the financial statements). Knowledge of financial reporting principles and the ability to analyze data contained in financial statements, as well as familiarity with key financial analysis ratios.</p>		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
Recommended reading	Exam - consisting of three parts: Part A – a single-choice test consisting of 5 questions, correct answer (2 points), no answer (0 points), incorrect answer (0 points); Part B – problem-based tasks, consisting of 5 multiple-choice questions, 2 points each; Part C – a problem-based task with an advanced interpretation for 20 points. In total, 40 points can be obtained - assessment is adequate to the sum of the points obtained, in accordance with the University Regulations and Policies.	51.0%	100.0%
	Basic literature	<ol style="list-style-type: none"> <li>1. Hołda A., MSR/MSSF w polskiej praktyce gospodarczej, C.H. Beck, Warszawa 2013.</li> <li>2. Międzynarodowe Standardy Sprawozdawczości Finansowej (MSSF), SKwP, IFRS, 2013.</li> <li>3. Molenda-Zaleska B., Molenda W., Międzynarodowe Standardy Rachunkowości i Międzynarodowe Standardy Sprawozdawczości Finansowej, Zadania z rozwiązaniami, SKwP, Warszawa 2010.</li> <li>4. MSSF w teorii i praktyce, praca zbiorowa pod redakcją J. Gierusza i M. Gierusza, ODDK, Gdańsk 2017.</li> <li>5. Sprawozdanie finansowe według MSSF, praca zbiorowa pod redakcją B. Nita, W. Hasik, Wolters Kluwer, Warszawa 2019.</li> <li>6. Trzpioła K., Magdziarz G., Porównanie przepisów ustawy o rachunkowości i MSR/MSSF 2016, Oficyna Finansowo-Księgowa, Warszawa 2016.</li> </ol>	
	Supplementary literature	<ol style="list-style-type: none"> <li>1. Czajor P., Instrumenty finansowe w Międzynarodowych Standardach Rachunkowości, Wolters Kluwer, Warszawa 2013.</li> <li>2. Krupa M., 6 etapów sprawnego przejścia z UOR na MSSF, Wiedza i Praktyka, Warszawa 2015.</li> <li>3. Seredyński R., Krupa M., Zastosowanie MSSF po raz pierwszy. Sporządzenie sprawozdania otwarcia z sytuacji finansowej, Wiedza i Praktyka, Warszawa 2011.</li> <li>4. Siewierska J., Kłosowski M., Sprawozdania finansowe według MSSF/MSR i ustawy o rachunkowości, wycena, prezentacja, ujawnianie, ODDK, Gdańsk 2011.</li> <li>5. Sobczyk R., Regulaska A., Rzeczowe aktywa trwałe Zasady ujmowania wyceny oraz ujawnień w świetle uregulowań MSSF/MSR, ODDK, Gdańsk 2012.</li> <li>6. Sprawozdanie finansowe według polskich i międzynarodowych standardów rachunkowości, praca zbiorowa pod redakcją G. K. Świdorskiej i W. Więclawa, DIFIN, Warszawa 2012.</li> <li>7. Websites: <ul style="list-style-type: none"> <li>• <a href="http://www.eur-lex.europa.eu/pl/index.htm">www.eur-lex.europa.eu/pl/index.htm</a></li> <li>• <a href="http://www.mf.gov.pl">www.mf.gov.pl</a> (Ministry of Finance)</li> <li>• <a href="http://www.pwcglobal.com/pl">www.pwcglobal.com/pl</a> (PricewaterhouseCoopers website)</li> <li>• <a href="http://www.ey.com/pl">www.ey.com/pl</a> (Ernst &amp; Young website)</li> <li>• <a href="http://www.skwp.org.pl">www.skwp.org.pl</a> (Polish Accountants Association website)</li> <li>• <a href="http://www.ifrs.org">www.ifrs.org</a> (IASB website)</li> <li>• <a href="http://www.ifac.org">www.ifac.org</a> (IFAC International Federation of Accountants website)</li> </ul> </li> </ol>	
eResources addresses			
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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