

**Subject card**

<b>Subject name and code</b>	Basics of Financial Reporting, PG_00198974						
<b>Field of study</b>	Economics						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2027/2028		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study 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>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	4	<b>ECTS credits</b>			4.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>	Department of Economics and Management of Transportation Companies -> Faculty of Economics -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Małgorzata Ławreszuk				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	15.0	0.0	15.0	0.0	45
	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>	45		0.0		55.0	100
<b>Subject objectives</b>	The aim of the course is for students to acquire theoretical knowledge with practical elements in the field of financial reporting of business entities						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	strengthening the student's analytical skills	[SK5] implementation of a problem task
	[EKONL3_U06] uses the knowledge acquired in economics, finance and management to solve economic and social dilemmas arising in the professional context	practical examples of economic operations	[SU6] demonstration of practical skills
	[EKONL3_U05] uses normative systems (legal, professional, ethical) to solve a specific economic or social task	practical skills in solving cases from business practice	[SU6] demonstration of practical skills
	[EKONL3_U12] can independently plan and implement own lifelong learning	the ability to learn through experience	[SU8] observation of student's independent or team work
	[EKONL3_U14] is able to set priorities, plan and organize the implementation of individual and team tasks, as well as monitor and evaluate progress in achieving set goals.	a systemic approach to planning and implementation of tasks as well as proper assessment of progress	[SU6] demonstration of practical skills
	[EKONL3_W07] has an advanced knowledge of the economic and financial principles of the functioning and management of economic entities and organisations as well as the legal, organisational, moral and ethical norms and rules governing the functioning of public institutions	analysis of financial statements for compliance with legal guidelines, primarily the Accounting Act of 1994 and International Financial Reporting Standards	[SW4] test/exam - oral or written
	[EKONL3_W10] knows and understands concepts and principles of industrial property, intellectual property and copyright law	knowledge of accounting principles	[SW1] oral statement/ conversation/discussion
	[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	analysis of practical examples of economic operations	[SU6] demonstration of practical skills
	[EKONL3_W06] has an advanced knowledge of selected methods and tools, including statistical and econometric techniques, for describing economic agents and structures as well as social institutions and the processes taking place in them	ability to use the Symfonia Finance and Accounting program	[SW5] implementation of a problem task
Subject contents	<ol style="list-style-type: none"> <li>1. The essence and functions of financial reporting</li> <li>2. Legal regulations and principles of preparing financial statements</li> <li>3. Balance sheet information system</li> <li>4. Profit and loss account information system</li> <li>5. Cash flow statement information system</li> <li>6. Economic events and accounting operations in the enterprise</li> <li>7. Rules for keeping records and settlements of the enterprise's business activities - company chart of accounts</li> </ol>		

Prerequisites and co-requisites	preliminary requirements: knowledge of microeconomics		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	oral exam	51.0%	100.0%
Recommended reading	Basic literature	E. Śnieżek (red.), Wprowadzenie do rachunkowości. Podręcznik z przykładami, zadaniami i testami, Wydawnictwo Nieoczywiste, Warszawa 2016	
		J. Hartenberger-Liszek, Problemy poznawcze diagnozowania ekonomicznego przedsiębiorstw, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2015	
	Supplementary literature	I. Olchowicz, A. Tłaczała, Sprawozdawczość finansowa według krajowych i międzynarodowych standardów, Difin, Warszawa 2015	
	eResources addresses		
Example issues/ example questions/ tasks being completed	Issues discussed during classes and in the multimedia presentation. Examples from theory and economic practice.		
Work placement	Not applicable		

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