

Subject card

Subject name and code	Fundamentals of financial reporting, PG_00199197						
Field of study	International Economic Relations						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study 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			4.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		mgr Agnieszka Wentk				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	15.0	0.0	15.0	0.0	45
	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	45		0.0		55.0	100
Subject objectives	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
	[MSG3_W17] has knowledge of the financial conditions associated with running a business, including the principles of accounting, financial analysis, and international financial settlements	practical examples of economic operations	[SW5] implementation of a problem task
	[MSG3_W14] knows and understands terms and principles of intellectual (industrial) property protection and copyright law	knowledge of accounting principles	[SW4] test/exam - oral or written
	[MSG3_W10] has an advanced understanding of selected methods and tools, including IT tools and data acquisition techniques, which make it possible to describe and analyse economic entities operating on the international market; knows the processes and phenomena occurring in them and between them, and processes supporting decision-making	ability to use Symfonia Finance and Accounting Program	[SW5] implementation of a problem task
	[MSG3_U04] uses the acquired theoretical knowledge in economics to analyse and evaluate the operation of economic entities on the international market, with particular emphasis on the European Union market	practical knowledge of economic operations	[SU6] demonstration of practical skills
	[MSG3_U16] can plan and implement his/her own lifelong learning, expand and improve his/her acquired knowledge and economic skills; is open to new ideas and techniques; is willing to learn using any method, and has a tendency to interact with other participants of the learning process	the ability to learn through experience	[SU8] observation of student's independent or team work
	[MSG3_U08] uses methods and computer programmes as well as marketing techniques and tools to acquire and analyse data necessary in his/her professional work to diagnose economic processes and make adequate economic decisions	not applicable	[SU7] entries and opinions in the internship diary
	[MSG3_U15] can appropriately identify priorities, plan and organise tasks related to their implementation, as well as monitor and evaluate progress	systematic approach to implementing tasks	[SU6] demonstration of practical skills
	[MSG3_K05] correctly identifies, diagnoses and solves dilemmas and various options of solutions related to the profession	strengthening the student's analytical skills	[SK4] test/exam - oral or written [SK8] observation of student's independent or team work

Subject contents	<p>1. The essence and functions of financial reporting</p> <p>2. Legal regulations and principles of preparing financial statements</p> <p>3. Balance sheet information system</p> <p>4. Profit and loss account information system</p> <p>5. Cash flow statement information system</p> <p>6. Economic events and accounting operations in the enterprise</p> <p>7. Rules for keeping records and settlements of the enterprise's business activities - company chart of accounts</p> <p>8. Detailed questions and doubts arising in the course of discussing issues related to financial reporting are discussed at consultations.</p> <p>Any doubts related to the lecture topics and questions regarding the course material are addressed during consultation hours. Participation in consultations enables the clarification of substantive issues and deepens the understanding of subject-related concepts.</p>								
Prerequisites and co-requisites	preliminary requirements: knowledge of microeconomics								
Assessment methods and criteria	<table border="1" data-bbox="448 1046 1497 1122"> <thead> <tr> <th data-bbox="448 1046 794 1081">Subject passing criteria</th> <th data-bbox="794 1046 1141 1081">Passing threshold</th> <th data-bbox="1141 1046 1497 1081">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 1081 794 1122">oral exam</td> <td data-bbox="794 1081 1141 1122">51.0%</td> <td data-bbox="1141 1081 1497 1122">100.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	oral exam	51.0%	100.0%
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oral exam	51.0%	100.0%							
Recommended reading	Basic literature	<p>E. Śnieżek (red.), Wprowadzenie do rachunkowości. Podręcznik z przykładami, zadaniami i testami, Wydawnictwo Nieoczywiste, Warszawa 2016</p> <p>J. Hartenberger-Liszek, Problemy poznawcze diagnozowania ekonomicznego przedsiębiorstw, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2015</p>							
	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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