



DESCRIPTION OF THE OBJECT

FIELD OF STUDY	Management
SPECIALISATION	Accounting and finance in the company
MODE OF STUDY	Full-time studies / Part-time studies
SEMESTER	6

Name of the subject	Financial reporting
Hourly dimension of particular forms of classes	Full-time studies – 30 Part-time studies - 18
	• lectures Full-time studies – 10; Part-time studies - 8
	• other forms Full-time studies – 20; Part-time studies - 10

Learning objectives:	<ul style="list-style-type: none"> – Valuation of assets and liabilities and their inclusion in the accounting balance sheet. – Determination of balance sheet and taxable financial result. – Preparing and interpreting individual elements of unit financial statement: – Evaluating the correctness and mutual compatibility of the individual elements of the separate financial statements. – Prepare empirical data from financial statements to the extent necessary to carry out preliminary and final financial analysis.
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Learning outcomes for the subject			
Number	Learning outcomes, a student who has successfully completed the course will be able to:	Reference of learning outcomes for the programme	The reference to the learning outcomes for the area
EK_W01	has a basic understanding of financial statements and the relationship between the recipients of financial statements reading financial statements	K_W03	P6S_WG
EK_W02	knows the methods and techniques for obtaining information from accounting records to prepare financial statements	K-W07	P6S_WG
EK_U03	knows the legal aspects of preparing financial statements	K_U10	P6S_UW
EK_U04	can make efficient use of available sources of information from accounting records and has the ability to prepare financial statements	K_U08	P6S_UW
EK_K05	is aware of the level of his/her knowledge and skills, understands the need for constant personal and professional development, is prepared to undertake a second degree studies	K_K01	P6S_KK
EK_K06	is able to set appropriate priorities for the accomplishment of tasks given by him/her or by others	K_K05	P6S_KO

	and effectively organise his/her own work as well as that of a team under his/her direction		
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Content number	Educational/ curricular content	Reference to learning outcomes for the subject
	Lectures	
T_01	Principles for the preparation of the various Reports of the entity's financial statements and the interrelationship between them.	EK_W01 EK_W02
T_02	Information scope and preparation of an entity's accounting balance sheet.	EK_W01 EK_W02
T_03	Information scope and preparation of an entity's profit and loss account on a comparative basis and on a calculation basis.	EK_W01 EK_W02
T_04	Information scope and preparation of the entity's cash flow statement using the direct and indirect methods.	EK_W01 EK_W02
T_05	Information scope and preparation of other elements of the entity's financial statements: Statement of changes in equity (fund), Introduction and Notes to the annual financial statements, Report on the activities of the management of the entity.	EK_W01 EK_W02

	Exercises	
T_06	Principles for the preparation of the various elements of the financial statements of banks and other financial institutions, insurance undertakings and other undertakings.	EK_U03 EK_U04 EK_K05 EK_K06
T_07	Reporting obligations for the preparation, audit, approval and publication of an entity's financial statements.	EK_U03 EK_U04 EK_K05 EK_K06
T_08	Valuation of assets and their inclusion in the entity's accounting balance sheet.	EK_U03 EK_U04 EK_K05 EK_K06
T_09	Valuation of liabilities and their inclusion in an entity's accounting balance sheet.	EK_U03 EK_U04 EK_K05 EK_K06
T_10	Measurement of costs and revenues and their recognition in an entity's income statement.	EK_U03 EK_U04 EK_K05 EK_K06
T_11	Measurement of balance sheet and tax profit and its recognition in the profit and loss account of an entity.	EK_U03 EK_U04 EK_K05 EK_K06
T_12	Measurement and recognition of inflows and outflows in an entity's cash flow statement.	EK_U03 EK_U04 EK_K05 EK_K06

Methods and forms of teaching	Educational and curricular content
Lecture with multimedia presentation of selected issues	
Conversation lecture	T_01 – T_05
Problem-based lecture	

Informative lecture	
Discussion	
Working with text	
Case study method	
Problem-based learning	
Didactic/simulation game	
Exercise method	T_06 – T_12
Workshop method	
Project method	
Multimedia presentation	
Audio and/or video demonstrations	
Activation methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, „snowball” method, constructing „mind maps”)	
Other (which ones?) - ...	
...	

Evaluation criteria in relation to particular learning outcomes				
Learning outcome	For assessment 2	For assessment 3	For assessment 4	For assessment 5
EK_W01	Does not have a basic knowledge of financial statements and the relationship between the recipients of financial statements reading financial statements	Has a minimum basic knowledge of financial statements and the relationships between the recipients of financial statements reading financial statements	Has a basic knowledge of financial statements and the relationship between the recipients of financial statements reading financial statements and is able to assess the statements from a formal point of view	Has a basic knowledge of financial statements and the relationship between the recipients of financial statements reading financial statements and is able to assess the statements from a formal point of view and prepare them on the basis of accounting records
EK_W02	Does not know the methods and techniques for extracting information from the accountant's records to prepare financial statements	Knows the elementary methods and techniques for extracting information from an accountant's records to prepare financial statements	Knows methods and techniques for extracting information from an accountant's records to prepare financial statements without independently preparing them.	Knows the methods and techniques for extracting information from an accountant's records to prepare financial statements, including self-reporting.
EK_U03	Does not know the legal aspects of preparing financial statements	Knows the basic legal aspects of preparing financial statements	Knows the legal aspects of preparing financial statements applicable only to the Accounting Act	Knows the legal aspects of preparing financial statements applicable only to the Accounting Act and national accounting standards
EK_U04	Is not able to use available sources of information from accounting records efficiently and has the ability to prepare financial statements	Can use available sources of information from accounting records at an elementary level and has elementary skills to prepare financial statements	Can, with the help of the tutor, use available sources of information from accounting records and has intermediate ability to prepare financial statements	can make efficient use of available sources of information from accounting records and has the ability to prepare financial statements
EK_K05	He is not aware of the level of his knowledge and skills, understands the need for constant personal and professional development, is not	Is aware of the basic level of his/her knowledge and skills, understands the need for constant personal and professional development, is prepared to undertake a second degree studies	Is aware of his/her intermediate level of knowledge and skills, understands the need for continuous personal and professional development, is	Is aware of his/her knowledge and skills at an advanced level, understands the need for constant personal and professional development,

	prepared to undertake a second degree studies		prepared to take up a second degree	is prepared to undertake a second degree studies
EK_K06	He is not able to adequately determine priorities in order to accomplish tasks defined by himself or others and to effectively organize his own work as well as that of a team under his direction.	At the elementary level, the student is able to adequately determine priorities in order to accomplish tasks defined by himself or others and to effectively organise his own work as well as that of his team.	At the sufficient level, the student is able to adequately determine priorities for the realization of tasks set by himself or others and effectively organize his own work as well as that of a team under his direction.	is able to set appropriate priorities for the accomplishment of tasks given by him/her or by others and effectively organise his/her own work as well as that of a team under his/her direction

Verification of learning outcomes	EK symbols for the module/subject				
	W01	W02	U03	U04	K05
Written examination					
Oral examination					
Written credit	X	X	X	X	X
Oral credit					
Written colloquium	X	X	X	X	X
Oral colloquium					
Test					
Project					
Written work					
Report					
Multimedia presentation					
Work during exercise	X	X	X	X	X
Other (which?) -					

Hourly teaching load and student workload	Full-time studies	Part-time studies
1. Lectures (joint participation of academics and students)	10	8
2. Other forms (joint participation of academic staff and students)	20	10
3. Consultation with the teacher	-	-
Total 1+2+3	30	18
4. Internships (carried out by students on their own)	—	—
5. Student's own work (including homework and project work, preparation for a credit/exam)	20	32
Total 4+5	20	32
SUMMARY 1+2+3+4+5	50	50
Total ECTS credits according to the study plan	2	

Reference literature	<ol style="list-style-type: none"> 1. Aleszczyk J., Rachunkowość finansowa od podstaw, Zysk i S-ka, Poznań 2013. 2. Ustawa z dnia 29.09.1994 roku o rachunkowości:
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	<p>http://isap.sejm.gov.pl/DetailsServlet?id=WDU20091521223</p> <p>3. Krajowe Standardy Rachunkowości: http://www.mf.gov.pl/dokument.php?const=1&dzial=74&id=17731&typ=news</p> <p>4. Olchowicz I, Tłaczała A., Sprawozdawczość finansowa według krajowych i międzynarodowych standardów, Difin 2009.</p> <p>5. Ustawa o rachunkowości z wyjaśnieniami uzgodnionymi z Departamentem Rachunkowości Ministerstwa Finansów, Wydawnictwo Rachunkowość Sp. z o o, 2011.</p> <p>6. Zamknięcie roku 2011, Wydawnictwo Rachunkowość Sp. z o o, 2011.</p>
Complementary literature	<p>1. Walińska E. (redaktor merytoryczny), Meritum Rachunkowość. Rachunkowość i Sprawozdawczość Finansowa, Wydawnictwo Wolters Kluwer 2012.</p> <p>2. Wskazane przez prowadzącego zajęcia inne pozycje literaturowe oraz akty prawne: http://isap.sejm.gov.pl/</p>