

## Subject card

Subject name and code	Basic of Financial Reporting IAS , PG_00163416						
Field of study	Finance and Accounting, Information Science and Econometrics, Management						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2024/2025		
Education level	postgraduate studies		Subject group		Optional subject group		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		English English		
Semester of study	1		ECTS credits		2.0		
Learning profile	academic		Assessment form				
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Maciej Hyży				
	Teachers		dr Maciej Hyży				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15		10.0		20.0	45
Subject objectives	The aim of the course is to familiarize students with the basic English terminology used in the preparation of financial statements prepared in accordance with IAS/IFRS.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZARZMU2_K06] The student is ready to work in, contribute to or manage groups. Takes the initiative when working in a group. The student can lead and supervise a team.	Able to work in a group and lead and supervise a team.	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report
	[IiEMU2_U02] The student is able to proficiently acquire detailed information about economic processes and phenomena through direct observation, planned experimentation or database queries, as well as collect and process it using modern information technology tools.	Is able to efficiently obtain detailed information about economic processes and phenomena.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report
	[FiRMU2_U03] The student can analyse in depth the causes, course and effects of processes and phenomena in finance and accounting using advanced theories and appropriate social sciences methods. Can verify simple research hypotheses. Can collect data using information technology.	Is able to conduct an in-depth financial analysis of a given enterprise.	[SU2] presentation/project/paper/report
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	The student feels the need for continuous self-improvement. Inspires others to learn. Is able to supplement and improve acquired knowledge and skills, extended by an interdisciplinary dimension.	[SK2] presentation/project/paper/report
	[FiRMU2_W01] The student has an expanded knowledge of finance and accounting, their place in the system of social sciences and their relationship with other social sciences.	Has extensive knowledge of finance and accounting.	[SW1] oral statement/conversation/discussion [SW2] presentation/project/paper/report
	[FiRMU2_K02] Cooperation: - the student can harmoniously interact and work in a group, assuming various roles in the group, including leadership and supervision of the group, - can agree with the group on goals and division of tasks, - is open-minded, respecting the differences of other team members.	The student is able to cooperate harmoniously and work in a group. He is able to agree on goals and division of tasks with the group.	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences. The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	Understands and is able to properly conduct a financial analysis of the audited enterprise. Is able to explain in depth the content of announcements from economic institutions, articles published in the press and financial magazines.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report
	[ZARZMU2_U01] The student has an in-depth ability to interpret socio-economic phenomena and current events in economic policy and economics, independently formulate his own opinions in this area, and propose adequate solutions in the case of changes occurring in these areas.	The student has the ability to interpret socio-economic phenomena, current events in economic policy and economics, as well as to independently formulate their own opinions in this area.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report

	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	Has in-depth knowledge of finance and accounting.	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report
	[ZARZMU2_W10] The student identifies, understands, explains in an in-depth manner the mechanism of functioning of functional areas in an enterprise, their interrelationships and their role in the implementation of enterprise objectives.	Is able to independently conduct a financial analysis of the audited enterprise.	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report
	[IiEMU2_K03] The student is able to communicate freely with the public inside and outside the workplace, transfer his knowledge and share his skills through various media.	Can communicate with the environment.  Can share their skills using various media.	[SK1] oral statement/conversation/ discussion
	[IiEMU2_W06] The student is familiar with advanced methods of assessing the effectiveness of business operations.	Knows advanced methods of conducting financial analysis of the audited enterprise.	[SW2] presentation/project/paper/ report
Subject contents	During the lectures, examples from the scope of preparing financial statements in accordance with IAS/IFRS will be presented.  In particular, selected examples will be presented concerning fixed assets, intangible assets and legal assets IAS/IFRS.  The next lectures will present the principles of financial analysis of financial statements prepared in accordance with IAS/IFRS.		
Prerequisites and co-requisites	Basic knowledge of accounting and finance principles is required.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	financial analysis of a selected listed company	51.0%	100.0%
Recommended reading	Basic literature	Literature required for the subject:  1. ACCA Applied Skills Financial Reporting (FR).  2. ACCA Financial Reporting (FR) Practice & Revision Kit.	
	Supplementary literature	1. <a href="#">Gołębiowski Grzegorz Grycuk Adrian Tłaczała Agnieszka Wiśniewski Piotr redakcja naukowa</a>  Financial analysis of the company  2. <a href="#">Kołosowska Bożena Voss Grażyna Huterska Agnieszka</a> - Financial analysis in practice	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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