


**KAPITAŁ LUDZKI**  
NARODOWA STRATEGIA SPÓJNOŚCI

 Projekt współfinansowany przez  
Unię Europejską w ramach  
Europejskiego Funduszu  
Społecznego

**UNIA EUROPEJSKA**  
EUROPEJSKI  
FUNDUSZ SPOŁECZNY


Nazwa przedmiotu		Kod ECTS	
Financial Reporting		4.0.3611	
Nazwa jednostki prowadzącej przedmiot			
Katedra Finansów Przedsiębiorstw			
Studia			
wydział	kierunek	poziom	pierwszego stopnia
Wydział Zarządzania	Finanse i rachunkowość	forma	stacjonarne
		moduł	Financial Analyst
		specjalnościowy	
		specjalizacja	wszystkie
Nazwisko osoby prowadzącej (osób prowadzących)			
dr Dawid Szramowski			
Formy zajęć, sposób ich realizacji i przypisana im liczba godzin		Liczba punktów ECTS	
Formy zajęć		4	
Wykład, Ćw. audytoryjne		The course includes:	
Sposób realizacji zajęć		30h lectures (1 ECTS)	
zajęcia w sali dydaktycznej		15h tutorials (0,5 ECTS)	
Liczba godzin		30h individual studying literature studies (1 ECTS)	
Ćw. audytoryjne: 15 godz., Wykład: 30 godz.		15h preparation for the exam (0,5 ECTS)	
		30h project work (1 ECTS)	
Termin realizacji przedmiotu			
2024/2025 letni			
Status przedmiotu	Język wykładowy		
obowiązkowy	angielski		
Metody dydaktyczne	Forma i sposób zaliczenia oraz podstawowe kryteria oceny lub wymagania egzaminacyjne		
<ul style="list-style-type: none"><li>- Analiza zdarzeń krytycznych (przypadków)</li><li>- Dyskusja</li><li>- Metoda projektów (projekt badawczy, wdrożeniowy, praktyczny)</li><li>- Praca w grupach</li><li>- Wykład konwersatoryjny</li><li>- Wykład problemowy</li><li>- Wykład z prezentacją multimedialną</li></ul>	Sposób zaliczenia		
	<ul style="list-style-type: none"><li>- Zaliczenie na ocenę</li><li>- Egzamin</li></ul>		
	Formy zaliczenia		
	<ul style="list-style-type: none"><li>- wykonanie pracy zaliczeniowej - projekt lub prezentacja</li><li>- egzamin pisemny z pytaniami (zadaniami) otwartymi</li><li>- egzamin pisemny testowy</li><li>- egzamin pisemny (dłuższa wypowiedź pisemna / rozwiązanie problemu)</li></ul>		
	Podstawowe kryteria oceny		
	Tutorials: 85% group project, 15% classroom activities.		
	Lectures: assessment based on the written exam.		
	The final grades are based on the score according the University terms of study:		
	50% or less -2,0 (fail)		
	>50% - 3,0 (pass)		
	>60% - 3,5 (pass +)		
	>70% - 4,0 (good)		
	>80% - 4,5 (good+)		
	>90% - 5,0 (very good)		
Sposób weryfikacji założonych efektów uczenia się			

Learning outcomes				
	test/exam - oral or written	oral statement/ conversation/discussion	presentation/project/paper/ report	text preparation/written work
<b>Knowledge</b>				
[FiRL3_W08]	X	X	X	
[FiRL3_W09]	X	X		
[FiRL3_W07]	X	X		
<b>Skills</b>				
[FiRL3_U01]	X	X	X	
[FiRL3_U09]			X	X
<b>Social Competences</b>				
[FiRL3_K01]	X	X		
[FiRL3_K03]	X	X		
<b>Określenie przedmiotów wprowadzających wraz z wymogami wstępnymi</b>				
<b>A. Wymagania formalne</b> Enrollment to 4th semester Financial Analyst major.				
<b>B. Wymagania wstępne</b> Introduction to accounting Financial accounting Corporate Governance				
<b>Cele kształcenia</b>				
The aim of the course is to familiarize students with the process of financial reporting, its concepts, standards and differences among countries and companies. The student should be able to understand the content of a financial statement and use the information as an input for further analysis.				
<b>Treści programowe</b>				
Introduction to financial reporting - the importance of financial reporting for various stakeholders Financial reporting process (regulatory issues, reporting standards: local vs international, people involved, reporting timeline) Financial reporting elements - an overview of key financial statements (statement of financial position, statement of comprehensive income, statement of changes in equity, and statement of cash flows) Financial statement notes and supplementary information Understanding balance sheet (key components and presentation formats) Understanding income statement and comprehensive income (key components and presentation formats) Understanding cash flow statements (key components and presentation formats) Long term assets, Current Assets (accounting choices, valuation and reporting treatment, recent changes in standards) Equity components, Liabilities (accounting choices, valuation and reporting treatment, recent changes in standards) Revenues and expenses, gains and losses, reporting profit, EPS (accounting choices and recognition, recent changes in standards) Income taxes (current tax, deferred tax) Intercompany Investments (financial assets and their classification, investment in associates, joint ventures, SPE/VIEs, business combinations and consolidation issues) Multinational Operations (FX impact on financial statements) Financial reporting quality and red flags				
<b>Wykaz literatury</b>				
Course book: <ul style="list-style-type: none"> <li>Robinson T.R., Henry E., Pirie W.L., Broihahn M.A., Cope A.T.: International Financial Statement Analysis, 3rd Edition, Wiley 2015.</li> <li>Melville A.: International Financial Reporting. 7th edition Pearson 2019</li> </ul> Supplementary literature: <ul style="list-style-type: none"> <li>Schilit H.M., Perler J.: Financial Shenanigans. 3rd Edition, McGraw Hill 2010.</li> <li>El Diri M.: Introduction to earning management, Springer International Publishing Springer 2018</li> <li>IFRS 9, IFRS 15, IFRS 16</li> </ul>				
<b>Kierunkowe efekty uczenia się</b>		<b>Wiedza</b>		
[FiRL3_K02] [FiRL3_K01]		The student knows the principles of evaluating financial ventures, including the ability to assess the profitability of investment projects, analyze the financial		

[FiRL3_K03] [FiRL3_W08] [FiRL3_U01] [FiRL3_W09] [FiRL3_U09] [FiRL3_W08]	<p>situation of an organization, and evaluate risk and bankruptcy threats.</p> <p>The student is familiar with the principles of preparing financial statements, understands their structure, and is able to interpret financial data according to current standards, taking into account international and corporate differences.</p> <p><b>Umiejętności</b></p> <p>The student understands and is able to correctly interpret complex economic phenomena in the area of finance and accounting, and can explain the content of communications from economic institutions as well as articles from daily press and financial magazines, using appropriate concepts from social sciences.</p> <p>The student is able to prepare written papers, oral presentations, and presentations in a foreign language on financial and accounting topics, using advanced theories and various sources of information.</p> <p><b>Kompetencje społeczne (postawy)</b></p> <p>The student is able to work effectively in a team when preparing financial statements, assuming different roles, agreeing on goals and task distribution, and demonstrating openness and respect for the diverse perspectives of team members.</p> <p>The student understands the need for continuous improvement in financial reporting, is able to independently update and deepen acquired knowledge, identifies their strengths and weaknesses, and takes action to develop them.</p> <p>The student can clearly and understandably present their views on financial reporting issues, expresses their opinions confidently and thoughtfully, asks questions, participates politely in discussions, and provides constructive criticism.</p>
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