

Subject card

Subject name and code	Information Systems of Financial Reporting, PG_00101750						
Field of study	International Economic Relations						
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026				
Education level	undergraduate studies	Subject group	Obligatory subject group in the field of study				
Mode of study	part-time studies	Mode of delivery	at the university				
Year of study	2	Language of instruction	Polish				
Semester of study	4	ECTS credits	2.0				
Learning profile	academic	Assessment form					
Conducting unit	Faculty of Economics						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Małgorzata Ławreszuk					
	Teachers	dr Małgorzata Ławreszuk					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	E-learning hours included: 0.0						
	Additional information: lecture with a multimedia presentation						
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	10	0.0	0.0	10		
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_K05] correctly identifies, diagnoses and solves dilemmas and various options of solutions related to the profession	strengthening the student's analytical skills	[SK8] observation of student's independent or team work
	[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_W10] knows 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_W17] has an advanced knowledge of financial conditions related to conducting business activity, including the principles of accounting, financial analysis and international settlements	practical examples of economic operations	[SW5] implementation of a problem task
	[MSG3_W14] knows and understands basic terms and principles of intellectual (industrial) property protection and copyright law	knowledge of accounting principles	[SW4] test/exam - oral or written
	[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_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_U08] uses basic 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
Subject contents	<ol style="list-style-type: none"> 1. The essence and functions of financial reporting 2. Legal regulations and principles of preparing financial statements 3. Balance sheet information system 4. Profit and loss account information system 5. Cash flow statement information system 6. Economic events and accounting operations in the enterprise 7. Rules for keeping records and settlements of the enterprise's business activities - company chart of accounts 		

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	Adresy na platformie eNauczanie:	
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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