

Subject card

Subject name and code	Information Systems of Financial Reporting, PG_00119388						
Field of study	International Economic Relations						
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026				
Education level	Bachelor's studies	Subject group	Obligatory subject group 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	2.0				
Learning profile	academic	Assessment form	credit				
Conducting unit	Department of Economics and Management of Transportation Companies -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	mgr Agnieszka Wentk					
	Teachers	mgr Agnieszka Wentk mgr Marta Müller mgr Krzysztof Szulc					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	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	0.0	0.0		15	
Subject objectives	The aim of the course is for students to acquire theoretical knowledge with practical elements in the field of financial reporting and records of economic operations taking place in business entities.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	analysis of practical examples of economic operations	[SU6] demonstration of practical skills
	[MSG3_W14] knows and understands basic terms and principles of intellectual (industrial) property protection and copyright law	knowledge of accounting principles and techniques	[SW1] oral statement/ conversation/discussion
	[MSG3_W17] has an advanced knowledge of financial conditions related to conducting business activity, including the principles of accounting, financial analysis and international settlements	analysis of practical examples of economic operations	[SW5] implementation of a problem task
	[MSG3_K05] correctly identifies, diagnoses and solves dilemmas and various options of solutions related to the profession	strengthening the student's analytical skills	[SK5] implementation of a problem task
	[MSG3_U15] can appropriately identify priorities, plan and organise tasks related to their implementation, as well as monitor and evaluate progress	a systemic approach to planning and implementing tasks as well as proper assessment of progress	[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	analysis of practical examples of economic operations	[SW5] implementation of a problem task
	[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	[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	ability to use the Symfonia Finance and Accounting program	[SU6] demonstration of practical skills
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	knowledge of microeconomics		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written test	51.0%	100.0%
Recommended reading	Basic literature	E. Śnieżek (ed.), Introduction to accounting. Manual with examples, tasks and tests, Wydawnictwo Nieoczywiste, Warsaw 2016	
		J. Hartenberger-Liszek, Cognitive problems of economic diagnosis of enterprises, University of Gdańsk Publishing House, Gdańsk 2015	
	Supplementary literature	I. Olchowicz, A. Tławała, Financial reporting according to national and international standards, Difin, Warsaw 2015	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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