

**Subject card**

<b>Subject name and code</b>	Information Systems of Financial Reporting, PG_00119387						
<b>Field of study</b>	International Economic Relations						
<b>Date of commencement of studies</b>	October 2024	<b>Academic year of realisation of subject</b>			2025/2026		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	4	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>	Faculty of Economics -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		mgr Agnieszka Wentk				
	<b>Teachers</b>		dr Małgorzata Ławreszuk				
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
	Additional information: lecture with a multimedia presentation						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		0.0		0.0	15
<b>Subject objectives</b>	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_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_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_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_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_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_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_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_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"> <li>1. The essence and functions of financial reporting</li> <li>2. Legal regulations and principles of preparing financial statements</li> <li>3. Balance sheet information system</li> <li>4. Profit and loss account information system</li> <li>5. Cash flow statement information system</li> <li>6. Economic events and accounting operations in the enterprise</li> <li>7. Rules for keeping records and settlements of the enterprise's business activities - company chart of accounts</li> </ol>		

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		
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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