Subject card

<table>
<tr><td>Subject name and code</td><td colspan="6">Reporting of Selected Entities, PG_00154896</td></tr>
<tr><td>Field of study</td><td colspan="6">Finance and Accounting</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2024</td><td colspan="2">Academic year of realisation of subject</td><td colspan="2">2026/2027</td></tr>
<tr><td>Education level</td><td colspan="2">Bachelor’s studies</td><td colspan="2">Subject group</td><td colspan="2">Optional subject group
Subject group related to scientific research in the field of study</td></tr>
<tr><td>Mode of study</td><td colspan="2">part-time studies</td><td colspan="2">Mode of delivery</td><td colspan="2">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">3</td><td colspan="2">Language of instruction</td><td colspan="2">Polish</td></tr>
<tr><td>Semester of study</td><td colspan="2">5</td><td colspan="2">ECTS credits</td><td colspan="2">8.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="2">exam</td></tr>
<tr><td>Conducting unit</td><td colspan="6">Department of Accounting -> Faculty of Management -> Rector</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="4">dr hab. Arleta Szadziewska, prof. UG</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="4"></td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>20.0</td><td>20.0</td><td>12.0</td><td>0.0</td><td>0.0</td><td>52</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td>Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">52</td><td>30.0</td><td>118.0</td><td>200</td></tr>
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Subject objectives	**NON-GOVERNMENTAL ORGANIZATIONS (NGOs)** 1. Identification and discussion of legal regulations governing accounting in non-governmental organizations. 2. Introduction of students to the basic principles of accounting in NGOs (taking into account the specifics of non-profit organizations), including: rules for the valuation and accounting of balance sheet components in NGOs, principles for classifying revenues and expenses into the appropriate segments of the NGOs income statement, rules for the accounting of events/transactions typical of NGO activities, principles for determining the financial result in NGOs. 3. Familiarizing students with the reporting obligations of NGOs, including the basic principles for preparing: financial statements, activity reports, other reports and statements required by law. **BANKS** 1. Introduction of students to the basic principles of accounting in banks (considering the specific nature of such institutions). Identification and discussion of legal regulations governing accounting in banks. 2. Preparing students to understand the basic components of a balance sheet. Introduction to the principles of valuation of balance sheet categories under Polish accounting law. Introduction to the principles of valuing credit exposures in the balance sheet. 3. Introduction to the principles of preparing a banks balance sheet in accordance with national standards. Discussion of the differences between a banks balance sheet and that of a commercial enterprise. 4. Introduction to the main categories influencing a banks financial result. Explanation of the principles for determining a banks financial result. Discussion of differences between the financial result of a bank and that of a commercial enterprise. 5. Introduction to the principles of preparing a banks income statement in accordance with national standards. Discussion of differences between the income statement of a bank and that of a commercial enterprise. **INSURANCE COMPANIES** 1. Introduction of students to the basic principles of accounting in insurance companies (taking into account the specific nature of such institutions). Identification and discussion of legal regulations governing accounting in insurance entities. 2. Preparing students to understand the basic components of a balance sheet. Introduction to the principles of valuation of balance sheet categories under Polish accounting law. Introduction to the principles of valuing technical insurance provisions and investments. 3. Introduction to the principles of preparing a balance sheet in accordance with national standards. Discussion of differences between the balance sheet of an insurance company and that of a commercial enterprise. 4. Introduction to the main categories determining the technical result of an insurance company. Explanation of the principles for determining the financial result of an insurance company. Introduction to the principles of preparing the technical account (technical income statement) of an insurance company under national standards.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting, and other social sciences. The student understands and can explain the content of announcements of economic institutions, articles published in the daily press and journals in the field of finance (excluding scientific journals). The student correctly applies concepts of social sciences.	The student: - is able to identify the legal regulations governing accounting in banks, - can explain the specific principles of accounting in banks, - understands the basic elements of a bank's balance sheet prepared in accordance with national standards, - is able to identify the legal regulations governing accounting in insurance companies and the specific principles of accounting in such institutions, - understands the basic elements of an insurance company's balance sheet, - can explain the principles of financial management for selected types of public finance sector units, - is able to discuss the normative structure of public sector accounting and explain the subjective and objective scope of accounting for public finance sector entities.	[SU4] test/exam - oral or written
	[FiRL3_W02] The student has advanced knowledge of various types of economic structures and institutions and changes in them, in particular: banking system, insurance system, taxation system, financial markets, organization of the public finance system and the private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.	The student: - understands the basic principles of accounting in banks, considering both national and international regulations, - understands the basic principles of accounting in insurance companies, considering both national and international regulations, - is familiar with the characteristics of financial management in public finance sector units, as well as the legal regulations and the scope of accounting for these units, - understands the specific accounting principles for budgetary units and their accounting policies.	[SW4] test/exam - oral or written
	[FiRL3_W06] The student has advanced knowledge of methods and tools, including data acquisition and analysis techniques, appropriate to management science and quality, which allow describing economic structures and institutions and the processes within and between them.	The student: - understands the classification of individual asset and liability groups in a bank and the principles for their balance sheet valuation, - knows the basic principles of preparing a bank's balance sheet according to national standards, - understands the classification of asset and liability groups in insurance companies and their valuation for the balance sheet, - knows the principles of preparing an insurance company's balance sheet according to national standards, - is familiar with the budget and financial reporting of budgetary units.	[SW4] test/exam - oral or written
	[FiRL3_K01] Self-development: - understands the need for development and lifelong learning - is able to supplement and improve the acquired knowledge and skills - knows his strengths and weaknesses, sets ambitious goals to the best of his ability - knows how to accept failure and admit mistakes.	The student: - understands the need for continuous learning and development in the field of accounting for selected entities, - is able to supplement and enhance acquired knowledge and skills related to the preparation of reports by banks, - insurance companies, and public finance sector entities, - remains open to changes in legal regulations concerning taxes.	[SK4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[FiRL3_U03] The student can properly analyse the causes, course and effects of specific processes and phenomena in finance and accounting, using advanced theories and relevant social sciences methods. Can identify stakeholders of processes and phenomena from the disciplines of management and quality sciences and economics and finance.	The student: - is able to explain the principles of valuation of balance sheet categories according to Polish accounting law, including the valuation of credit exposures, - can identify the basic principles of valuing technical and insurance reserves, as well as deposits, - is able to distinguish between the balance sheet of an insurance company and that of an entity engaged in business activities, - can explain the specific accounting principles of public finance sector units (JSFP) and discuss the structure and content of their accounting policies, - is able to explain the basic principles of valuation and recording of balance sheet components in JSFP, as well as the principles for determining the financial result of these units.	[SU4] test/exam - oral or written
	[FiRL3_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve advanced problems in finance.	The student is able to: - identify the differences between the balance sheet and profit and loss account of a bank and those of an entity conducting business activity, - identify the basic categories that shape the financial result of a bank and apply the fundamental principles for determining the bank's financial result, - identify the basic categories that shape the technical result of an insurance company and the principles for determining its financial result, as well as point out the differences between the financial result of an insurance company and that of an entity engaged in business activity, - discuss the differences between the technical and general profit and loss accounts of an insurance company and identify the principles for preparing the technical account of an insurance company according to national standards, - identify the basic principles for preparing reports for solvency purposes and discuss the differences between reporting for balance sheet purposes and reporting for solvency purposes, - discuss the principles for preparing budget reports and the financial statements of public finance entities.	[SU4] test/exam - oral or written
	[FiRL3_W07] The student has advanced knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. Knows and understands the concepts and principles of industrial property protection and copyright law.	The student: - understands the categories that shape a bank's financial result and the principles of preparing a profit and loss account according to national standards, - knows the differences between the principles of preparing a bank's profit and loss account under national and international standards, - understands the categories that shape the technical and general results of an insurance company and the principles of preparing a technical and general profit and loss account according to national standards, - knows the valuation and recording of selected balance sheet items in budgetary units.	[SW4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize conflicts of interest - correctly identifies and resolves dilemmas related to the practice of the profession.	The student: - correctly identifies and resolves dilemmas related to the accounting profession, - is aware of, and understands, the need for ethical behavior and social responsibility in professional life.	[SK4] test/exam - oral or written
	[FiRL3_K05] Responsibility: - meets deadlines - is able to properly identify priorities for the implementation of the task set by him - consistently strives to achieve the set goal - is able to work systematically and independently - observes the rules and norms of social coexistence.	The student: - meets deadlines for class-related tasks, - works systematically and independently during class.	[SK4] test/exam - oral or written

Subject contents

NON-GOVERNMENTAL ORGANIZATIONS (NGOs)

1. Legal regulations and the scope of accounting applicable to the non-governmental sector.
2. Principles of accounting in NGOs, with particular emphasis on entities holding the status of public benefit organizations.
3. Classification and balance sheet valuation of assets and liabilities of NGOs.
4. Characteristics of categories shaping the financial result in NGOs and their classification into appropriate segments of the income statement.
5. Accounting for transactions typical of NGO operations (including grants, donations, and sponsorships).
6. Basic principles of preparing financial statements and activity (substantive) reports of NGOs.
7. Other reporting obligations of NGOs.

BANKS
1. Basic principles of accounting in banks according to national standards.
2. Classification of various groups of bank assets and liabilities and their valuation for the balance sheet.
3. Principles of preparing the banks balance sheet according to national standards. Identification of differences between a banks balance sheet and that of a commercial enterprise.
4. Characteristics of categories shaping the financial result of a bank. Identification of differences between the financial result of a bank and that of a commercial enterprise.
5. Principles of preparing the banks income statement according to national standards.

INSURANCE COMPANIES
1. Basic principles of accounting in insurance companies according to national standards.
2. Classification of various groups of assets and liabilities of insurance companies and their valuation for the balance sheet.
3. Principles of preparing the insurance companys balance sheet according to national standards. Identification of differences between the insurance companys balance sheet and that of a commercial enterprise.
4. Characteristics of categories shaping the technical result of an insurance company. Identification of differences between the financial result of an insurance company and that of a commercial enterprise.

Prerequisites and co-requisites

Knowledge of financial accounting, cost accounting, and issues related to the preparation of financial statements.

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.	51.0%	100.0%

Recommended reading	Basic literature	1. M. Iwanicz-Drozdowska, Zarządzanie finansowe bankiem w erze cyfrowej, PWE, Warszawa 2021 2. Autorskie materiały dydaktyczne (wykładowe i ćwiczeniowe) prowadzących zajęcia 3. E. Popowska, W. Wąsowski, Rachunkowość bankowa po zmianach, Difin, Warszawa 2008 4. A. Szadziewska, Rachunkowość banku komercyjnego zbiór zadań, WSB 2000, 5. Rozporządzenie Ministra Finansów z dnia 1 października 2010 r. w sprawie szczególnych zasad rachunkowości banków, Dz. U. z 2019 r. poz. 957 6. Rozporządzenie Ministra Finansów z dnia 16.12 2008 r. w sprawie zasad tworzenia rezerw na ryzyko związane z działalnością banków, Obwieszczenie Ministra Finansów, Funduszy i Polityki Regionalnej z dnia 9 czerwca 2021 r. w sprawie ogłoszenia jednolitego tekstu rozporządzenia Ministra Finansów w sprawie zasad tworzenia rezerw na ryzyko związane z działalnością banków, Dz. U. z 2021 r. poz. 1238 6. 7. Rozporządzenie Ministra Rozwoju i Finansów z dnia 23 czerwca 2017 r. zmieniające rozporządzenie w sprawie szczegółowych zasad rachunkowości banków, Dz. U. z 2017 r. poz. 1271 7. 8. J. Piątek, M. Lament, Rachunkowość ubezpieczeniowa, Politechnika Radomska, Radom [najnowsze wydanie] 9. A. Karmańska, Rachunkowość finansowa zakładów ubezpieczeń, Difin, Warszawa 2003 10. Ustawa z 11 września 2015 r. o działalności ubezpieczeniowej i reasekuracyjnej, Dz.U. z 2015, poz. 1844 10. 11. Rozporządzenie Ministra Finansów z dnia 22 kwietnia 2016 r. w sprawie szczególnych zasad rachunkowości zakładów ubezpieczeń i zakładów reasekuracji, Dz. U. z 2016 r. poz. 562 12. M. Augustowska, W. Rup, Komentarz do planu kont dla jednostek budżetowych i samorządowych zakładów budżetowych oraz dla budżetów jednostek samorządu terytorialnego, ODDK, Gdańsk 2023 13. Ustawa z dnia 27.08.2009 r o finansach publicznych, Dz. U. z 2022 r. poz. 1634, z późń.zm 13. Rozporządzenie Ministra Rozwoju i Finansów z dnia 13.09.2017 r. w sprawie rachunkowości oraz planów kont dla budżetu państwa, budżetów jednostek samorządu terytorialnego, jednostek budżetowych, samorządowych zakładów budżetowych, państwowych funduszy celowych oraz państwowych jednostek budżetowych mających siedzibę poza granicami Rzeczypospolitej Polskiej, Dz. U. z 2020 r. poz. 342 14. Ustawa z dnia 29 września 1994 r. o rachunkowości, Dz. U. z 2021 r. poz. 217, z późn.zm. 15. Ustawa z dnia 15 września 2000 r. Kodeks Spółek Handlowych, Dz. U. z 2022 r. poz. 1467, z późn.zm.
	Supplementary literature	1. E. Orechwa- Maliszewska, E. Worobiej Sprawozdawczość i analiza finansowa banku, Wydawnictwo Naukowe WSFiZ, Białystok. 2008 2. K. Jankowska, K. Baliński, Rachunkowość bankowa, Difin Warszawa 2003 3. A. Zysnarska, Rachunkowość budżetu, jednostek budżetowych i samorządowych zakładów budżetowych, ODDK, Gdańsk 2013 4. T. Kiziukiewicz, Rachunkowość jednostek sektora finansów publicznych i instytucji finansowych, PWE, Warszawa 2014 5. K. Winiarska K., M. Kaczurak-Kozak, Rachunkowość budżetowa, Oficyna Wolters Kluwer, Kraków 2018 6. M. Kaczurak-Kozak, Rachunkowość budżetowa. Teoria i praktyka, Wolters Kluwer Polska, Kraków, 2022
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Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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