

Subject card

Subject name and code	Accounting for Mergres and Liquidations, PG_00157086						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024	Academic year of realisation of subject				2024/2025	
Education level	Master's studies	Subject group				Obligatory subject group in the field of study Subject group related to scientific research in the field of study	
Mode of study	part-time studies	Mode of delivery				at the university	
Year of study	1	Language of instruction				Polish	
Semester of study	1	ECTS credits				1.0	
Learning profile	academic	Assessment form				credit	
Conducting unit	Zakład Rachunkowości Finansowej -> Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Monika Mazurowska					
	Teachers	dr Anna Kamińska-Stańczak dr Monika Mazurowska					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	4.0	14.0	0.0	0.0	0.0	18
	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	18		10.0		0.0	28
Subject objectives	Acquiring knowledge and skills to enable financial settlement of company transformations, as well as preparation of financial statements in the processes of mergers and acquisitions, divisions, liquidation and bankruptcy of business entities.						
	Acquiring knowledge and skills to enable valuation of assets and liabilities at fair values.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences. The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	The student understands and is able to correctly interpret complex economic phenomena in the field of takeovers, mergers, divisions, liquidation and bankruptcy of economic entities and basic in the field of other social sciences. Understands and is able to explain in a deeper way the content of announcements of economic institutions, articles published in the press and magazines in the field of takeovers, mergers, divisions, liquidation and bankruptcy of economic entities. Correctly uses concepts from the field of social sciences.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[FiRMU2_W07] The student knows in detail the principles of project evaluation of finance and accounting (profitability of investment projects, assessment of the financial situation of the organization, risk assessment, threat of bankruptcy). The student can identify risks associated with the activities of the organization and correctly determine their consequences and methods of mitigation with the skillful use of theoretical knowledge using a specific research method.	The student knows in detail the principles of assessing ventures and the financial situation in the processes of acquisitions, mergers, divisions, liquidation and bankruptcy of economic entities. He can identify the types of risks associated with the activities of organizations that are in special situations and correctly determine their consequences and methods of limiting them with the skillful use of theoretical knowledge using a specific research method.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve problems in the field of acquisitions, mergers, divisions, liquidations and bankruptcy of economic entities. Has the ability to efficiently use the normative system appropriate to their specialization.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in the field of acquisitions, mergers, divisions, liquidations and bankruptcy of business entities. Knows and understands the concepts and principles in the field of industrial property protection and copyright.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[FiRMU2_K05] Responsibility: - meets deadlines, - is able to set priorities appropriately in order to complete the task set before him, - is able to foresee the social consequences of his actions, - consistently strives to achieve the set goal, - is able to work systematically and independently, - respects the rules and norms of social coexistence.	The student meets the deadlines set by the lecturer, - is able to appropriately define priorities to obtain knowledge in the field of acquisitions, mergers, divisions, liquidation and bankruptcy of business entities, - is able to predict the social effects of his/her activity, - consistently pursues their goal, - is able to work systematically and independently, - complies with the rules and norms of social life.	[SK8] observation of student's independent or team work
	[FiRMU2_W05] The student has an extended knowledge of advanced methods and tools, including data acquisition and analysis techniques, specific to the social sciences to describe economic structures and institutions and the processes within and between them.	The student has extended knowledge of advanced methods and tools, including data acquisition and analysis techniques, enabling the description of economic structures and institutions and the processes occurring within and between them in the field of takeovers, mergers, divisions, liquidations and bankruptcy of economic entities.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion

	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U03] The student can analyse in depth the causes, course and effects of processes and phenomena in finance and accounting using advanced theories and appropriate social sciences methods. Can verify simple research hypotheses. Can collect data using information technology.	The student is able to analyze the causes, course and effects of processes and phenomena in the field of acquisitions, mergers, divisions, liquidations and bankruptcy of economic entities using advanced theories and appropriate methods of social sciences. Is able to verify simple research hypotheses. Is able to collect data using information technologies.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	The student understands the need to develop and learn financial accounting throughout their lives, - inspires others to learn, - is able to supplement and improve acquired knowledge and skills in the field of acquisitions, mergers, divisions, liquidation and bankruptcy of business entities, extended by an interdisciplinary dimension, - knows their strengths and weaknesses, sets ambitious goals according to their capabilities, - is able to accept failure, admit a mistake.	[SK1] oral statement/conversation/discussion [SK8] observation of student's independent or team work
	[FiRMU2_U06] The student creatively uses the acquired knowledge in various scopes and forms to solve problems in finance and accounting that arise in business practice. The student knows the limitations of the usefulness of the applied knowledge.	The student uses the acquired knowledge in a creative manner in various scopes and forms to solve accounting problems in the processes of acquisitions, mergers, divisions, liquidation and bankruptcy of business entities that appear in business practice.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	The student: - complies with the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, is able to notice a conflict of interests, - correctly identifies and resolves dilemmas related to the performance of the profession in organizations that are in special situations.	[SK8] observation of student's independent or team work
Subject contents	<ol style="list-style-type: none"> 1. Legal basis for company transformations. 2. Valuation of assets and liabilities for the purposes of acquiring companies. 3. Determining the purchase price of the company being acquired. 4. Determining the value of the company and its settlement. 5. Preparation of financial statements in the process of merging companies according to the acquisition method and the method of combining shares. 6. Principles of division of companies. Financial statement of the company created as a result of division. 7. Valuation of assets and liabilities for the purposes of liquidation. 8. Financial statement of a business entity for the purposes of liquidation. 9. Principles of bankruptcy of companies. Valuation of assets and liabilities in the event of bankruptcy of companies. Preparation of the financial statement of a business entity at the time of declaring bankruptcy. 		
Prerequisites and co-requisites	<p>Completion of a basic course in accounting, financial accounting and elements of business law. The student should have:</p> <ul style="list-style-type: none"> • knowledge of financial accounting in the area of preparing financial statements, • knowledge of accounting in the area of asset and liability valuation, • knowledge of business law in the area of the functioning of commercial law companies. 		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written test. Details provided by the lecturer at the beginning of the semester.	51.0%	100.0%

Recommended reading	Basic literature	<ol style="list-style-type: none"> 1. Autorskie materiały dydaktyczne (wykładowe i ćwiczeniowe) prowadzących zajęcia. 2. Rachunkowość przedsiębiorstwa w szczególnych sytuacjach, pod red. T. Martyniuk, PWE, Warszawa 2013. 3. Międzynarodowe Standardy Sprawozdawczości Finansowej w teorii i praktyce. Komentarz problemowy, przykłady z praktyki gospodarczej, porównanie z polskim prawem bilansowym i podatkowym, pod red. J. Gierusza i M. Gierusza, ODDK, Gdańsk 2017.
	Supplementary literature	<ol style="list-style-type: none"> 1. Międzynarodowy Standard Sprawozdawczości Finansowej Nr 3 Połączenia jednostek gospodarczych. 2. Ustawa z dnia 15 września 2000 r. Kodeks spółek handlowych. 3. Ustawa z dnia 28 lutego 2003 r. Prawo upadłościowe. 4. Ustawa z dnia 15 maja 2015 r. Prawo restrukturyzacyjne. 5. Ustawa z dnia 29 września 1994 r. o rachunkowości. 6. Helin A., Zorde K., Bernaziuk A., Fuzje i przejęcia spółek kapitałowych. Zagadnienia rachunkowe i podatkowe, C. H. Beck, Warszawa 2014. 7. Likwidacja i upadłość podmiotów gospodarczych. Aspekty bilansowe i podatkowe, Wydawnictwo Rachunkowość, Warszawa 2016.
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Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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