University of Gdańsk

Subject card

Subject name and code	Financial reporting - lecture, PG_00134003					
Field of study	Sprawozdawczość finansowa - wykład					
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028	
Education level	Bachelor's studies		Subject group		Optional subject group	
Mode of study	part-time studies		Mode of delivery		at the university	
Year of study	3		Language of instruction		Polish	
Semester of study	6		ECTS credits		2.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Department of Corporate Finance -> Faculty of Management -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Olga Martyniuk			
	Teachers					
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					
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	40.0	50	
Subject objectives	The aim is to acquire the necessary theoretical knowledge and skills to carry out preparatory work for the preparation of financial statements and to prepare financial statements for a typical company in accordance with the requirements of Polish accounting law.					

Learning outcomes

Course outcome	Subject outcome	Method of verification
[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	The student understands the basic links and relationships between tax law and balance sheet law related to financial reporting. The student understands the basic	[SW1] wypowiedź ustna/rozmowa/dyskusja
[PiDPL3_WG03] has knowledge about the subject of regulation of selected specific issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting	The student knows the basic categories found in the balance sheet, profit and loss account and cash flow statement. The student knows the basic terms related to balance sheet valuation and inventory	[SW4] test/egzamin - ustny lub pisemny [SW5] realizacja zadania problemowego
[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	The student has basic knowledge of the use of reporting data in the assessment of basic economic phenomena	[SW4] test/egzamin - ustny lub pisemny [SW1] wypowiedź ustna/rozmowa/dyskusja

<table>
<tr><td>Subject contents</td><td colspan="2">1.Forms of recording economic events in Poland: similarities and differences, advantages and disadvantages for
entrepreneurs
2. Obligations related to financial reporting of enterprises
3. Preparatory work related to the preparation of financial statements (inventory, valuation of
assets and capital as at the balance sheet date in practice)
4. Rules for preparing financial statements (balance sheet, profit and loss account, additional information, cash flow statement, statement of changes in equity)
5. Preparing a simplified balance sheet and profit and loss account.</td></tr>
<tr><td>Prerequisites
and co-requisites</td><td colspan="2">Fundamentals of financial accounting, including:
knowledge of basic concepts related to company assets and capital,
knowledge of revenue categories and cost categories,
knowledge of concepts related to valuation,
Fundamentals of commercial law, including:
knowledge of legal forms of business activity and their governing bodies,
knowledge of basic information about capital in companies</td></tr>
<tr><td>Assessment methods
and criteria</td><td colspan="2"><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Written test</td><td>51.0%</td><td>75.0%</td></tr><tr><td>Excercises during lectures</td><td>51.0%</td><td>25.0%</td></tr></table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>1. Ustawa z dnia 29 września 1994 o rachunkowości ze zmianami (rozdział 1,2,3,4,5)

2. G.Świderska, Zrozumieć sprawozdanie finansowe, Wolters Kluwer 2022

3. Podręczniki do rachunkowości finansowej i rachunkowości przedsiębiorstw</td></tr>
<tr><td>Supplementary literature</td><td>1. A.Kaczmarczyk, R.Kowalak, K.Piotrowska, Sprawozdawczość i analiza finansowa w przedsiębiorstwach mikro w świetle ustawy o rachunkowości, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2016

2. Sprawozdawczość finansowa, praca zbiorowa pod red. K. Winiarskiej, Wydawnictwo Uczelniane Politechniki Koszalińskiej, Koszalin 2018</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/
example questions/
tasks being completed</td><td colspan="2"></td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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