

Subject card

Subject name and code	Financial reporting - lecture , PG_00133780						
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	full-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	15.0	0.0	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		35.0	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_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		[SW1] wypowiedź ustna/rozmowa/ dyskusja [SW5] realizacja zadania problemowego		
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law		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_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 understands the basic links and relationships between tax law and balance sheet law related to financial reporting. The student understands the basic		[SW4] test/egzamin - ustny lub pisemny [SW1] wypowiedź ustna/rozmowa/ dyskusja		

Subject contents	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.		
Prerequisites and co-requisites	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		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Excercises during lectures	51.0%	25.0%
	Written test	51.0%	75.0%
Recommended reading	Basic literature	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	
	Supplementary literature	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	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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