University of Gdańsk

Subject card

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| Subject name and code | Fundamentals of financial reporting, PG_00199197 | | | | | | |
| Field of study | International Economic Relations | | | | | | |
| Date of commencement of studies | October 2026 | | Academic year of realisation of subject | 2027/2028 | | | |
| Education level | Bachelor's studies | | Subject group | Obligatory subject group in the field of study<br>Subject group related to scientific research in the field of study | | | |
| Mode of study | full-time studies | | Mode of delivery | at the university | | | |
| Year of study | 2 | | Language of instruction | Polish | | | |
| Semester of study | 4 | | ECTS credits | 4.0 | | | |
| Learning profile | academic | | Assessment form | exam | | | |
| Conducting unit | Faculty of Economics -> Rector | | | | | | |
| Name and surname of lecturer (lecturers) | Subject supervisor | | mgr Agnieszka Wentk | | | | |
| | Teachers | | | | | | |
| Lesson types | Lesson type | Lecture | Tutorial | Laboratory | Project | Seminar | SUM |
| | Number of study hours | 15.0 | 15.0 | 0.0 | 15.0 | 0.0 | 45 |
| | 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 | 45 | | 0.0 | 55.0 | 100 | |
| Subject objectives | 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 |
|---|---|---|
| [MSGL3_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 student is able to independently plan and implement the process of deepening their knowledge of financial reporting, is open to new accounting solutions and standards, actively improves acquired analytical skills, and cooperates with other participants in the learning process in order to develop the competencies necessary for professional work as an economist | [SU2] presentation/project/paper/report<br>[SU8] observation of student's independent or team work |
| [MSGL3_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 | The student uses their theoretical knowledge of economics and accounting to analyse and assess the financial situation of economic entities operating in the international market, including the European Union market, through working with business transactions of enterprises reflected in financial statements, as well as interpreting financial data in the context of the legal and economic conditions applicable in international business transactions | [SU6] demonstration of practical skills |
| [MSGL3_W17] has knowledge of the financial conditions associated with running a business, including the principles of accounting, financial analysis, and international financial settlements | The student knows the financial determinants associated with conducting business activity, including the fundamental principles of accounting, financial analysis and international settlements, and consolidates and deepens their theoretical knowledge through working with practical examples of business transactions, enabling them to understand the impact of these transactions on the assets and financial standing of an enterprise as presented in the financial statements | [SW2] presentation/project/paper/report<br>[SW5] implementation of a problem task |
| [MSGL3_W10] has an advanced understanding of 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 | The student knows and understands, at an advanced level, selected methods and IT tools used in accounting and financial reporting, including the operation of the Symfonia Finance and Accounting Program, used for recording business transactions, acquiring and analysing financial data, and supporting decision-making processes in economic entities operating in the international market | [SW5] implementation of a problem task |
| [MSGL3_U15] can appropriately identify priorities, plan and organise tasks related to their implementation, as well as monitor and evaluate progress | The student is able to apply a systemic approach to planning and implementing tasks in the field of accounting and financial reporting, correctly determines priorities in the process of recording business transactions and preparing financial statements, organises the sequence and schedule of bookkeeping activities, and monitors and evaluates the progress of their own work, ensuring the timeliness and reliability of professional tasks performed | [SU2] presentation/project/paper/report<br>[SU6] demonstration of practical skills |
| [MSGL3_U08] uses 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 | The student uses computer tools and software to acquire, organise and analyse financial data contained in financial statements, and applies learned analytical techniques to diagnose the financial situation of an economic entity and make appropriate economic decisions | [SU2] presentation/project/paper/report |

| Course outcome | Subject outcome | Method of verification |
|---|---|---|
| [MSGL3_K05] correctly identifies, diagnoses and solves dilemmas and various options of solutions related to the profession | The student correctly identifies and diagnoses dilemmas and problems associated with the practical application of accounting and financial reporting principles, is able to consider various accounting and reporting solution variants, and subsequently make the appropriate choice from the available options, justifying it on the basis of applicable legal regulations and accounting standards | [SK4] test/exam - oral or written<br>[SK8] observation of student's independent or team work |
| [MSGL3_W14] knows and understands terms and principles of intellectual (industrial) property protection and copyright law | The student knows and understands the basic concepts and principles of intellectual property protection and copyright law in the context of financial reporting, including the principles of recognition and valuation of intangible assets in financial statements, such as copyrights, licences, trademarks and patents | [SW4] test/exam - oral or written |

## Subject contents

1. The essence and functions of financial reporting

2. Legal regulations and principles of preparing financial statements

3. Balance sheet information system

4. Profit and loss account information system

5. Cash flow statement information system

6. Economic events and accounting operations in the enterprise

7. Rules for keeping records and settlements of the enterprise's business activities - company chart of accounts

8. Detailed questions and doubts arising in the course of discussing issues related to financial reporting are discussed at consultations.

Any doubts related to the subject matter of the classes and questions concerning the completion of the problem-based assignment are discussed during consultation hours.

## Prerequisites and co-requisites

preliminary requirements: knowledge of microeconomics

## Assessment methods and criteria

| Subject passing criteria | Passing threshold | Percentage of the final grade |
|---|---|---|
| project | 51.0% | 40.0% |
| oral exam | 51.0% | 60.0% |

## Recommended reading

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| Basic literature | E. Śnieżek (red.), Wprowadzenie do rachunkowości. Podręcznik z przykładami, zadaniami i testami, Wydawnictwo Nieoczywiste, Warszawa 2016<br><br>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 | |

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| 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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