University of Gdańsk

Subject card

Subject name and code	Basicss of Financial Reporting, PG_00199861						
Field of study	Economics						
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 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	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		4.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Economics and Management of Transportation Companies -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Małgorzata Ławreszuk				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	10.0	0.0	6.0	0.0	26
	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	26		0.0	74.0	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 Working with accounting software enables students to develop practical competencies in the application of accounting theory and to acquire skills essential for operating in a professional accounting and financial environment.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[EKONL3_U14] is ble to set priorities, plan and organize the implementation of individual and team tasks, as well as monitor and evaluate progress in achieving set goals.	a systemic approach to planning and implementation of tasks as well as proper assessment of progress Ability to use accounting software effectively – practical skills.	[SU6] demonstration of practical skills
[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	analysis of practical examples of economic operations	[SU2] presentation/project/paper/ report [SU6] demonstration of practical skills
[EKONL3_W10] knows and understands concepts and principles of industrial property, intellectual property and copyright law	knowledge of accounting principles	[SW1] oral statement/ conversation/discussion
[EKONL3_W06] has an advanced knowledge of selected methods and tools, including statistical and econometric techniques, for describing economic agents and structures as well as social institutions and the processes taking place in them	ability to use the Symfonia Finance and Accounting program	[SW5] implementation of a problem task
[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	strengthening the student's analytical skills	[SK5] implementation of a problem task
[EKONL3_U06] uses the knowledge acquired in economics, finance and management to solve economic and social dilemmas arising in the professional context	practical examples of economic operations	[SU2] presentation/project/paper/ report [SU6] demonstration of practical skills
[EKONL3_U05] uses normative systems (legal, professional, ethical) to solve a specific economic or social task	practical skills in solving cases from business practice	[SU6] demonstration of practical skills
[EKONL3_U12] can independently plan and implement own lifelong learning	the ability to learn through experience	[SU8] observation of student's independent or team work
[EKONL3_W07] has an advanced knowledge of the economic and financial principles of the functioning and management of economic entities and organisations as well as the legal, organisational, moral and ethical norms and rules governing the functioning of public institutions	analysis of financial statements for compliance with legal guidelines, primarily the Accounting Act of 1994 and International Financial Reporting Standards	[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

<table>
<tr><td>Prerequisites and co-requisites</td><td colspan="3">preliminary requirements: knowledge of microeconomics</td></tr>
<tr><td>Assessment methods and criteria</td><td colspan="3"><table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>Project implementation using accounting software during practical sessions.</td><td>51.0%</td><td>50.0%</td></tr>
<tr><td>oral exam</td><td>51.0%</td><td>50.0%</td></tr>
</table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td colspan="2">E. Śnieżek (red.), Wprowadzenie do rachunkowości. Podręcznik z przykładami, zadaniami i testami, Wydawnictwo Nieoczywiste, Warszawa 2016

J. Hartenberger-Liszek, Problemy poznawcze diagnozowania ekonomicznego przedsiębiorstw, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2015</td></tr>
<tr><td>Supplementary literature</td><td colspan="2">I. Olchowicz, A. Tłaczała, Sprawozdawczość finansowa według krajowych i międzynarodowych standardów, Difin, Warszawa 2015</td></tr>
<tr><td>eResources addresses</td><td colspan="2"></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="3">Issues discussed during classes and in the multimedia presentation. Examples from theory and economic practice.</td></tr>
<tr><td>Work placement</td><td colspan="3">Not applicable</td></tr>
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