University of Gdańsk

Subject card

Subject name and code	Fundamentals of financial reporting, PG_00199948						
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 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						

Learning outcomes

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 is able to recognise professional and ethical dilemmas related to the preparation and presentation of financial information in reporting systems.	[SK8] observation of student's independent or team work
[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 is familiar with the basic IT tools used in business analysis (e.g. Symfonia Finanse i Księgowość).	[SW5] implementation of a problem task
[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 supplement their knowledge and skills in the field of financial reporting systems and data analysis, using various sources (literature, system documentation, e-learning, open data).	[SU8] observation of student's independent or team work
[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 has knowledge of financial accounting principles and their application in corporate reporting systems.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
[MSGL3_W14] knows and understands terms and principles of intellectual (industrial) property protection and copyright law	The student knows the basic concepts related to intellectual and industrial property protection, including the rules for using licensed financial software.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
[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 plan and organise tasks related to the preparation of financial statements using IT tools.	[SU6] demonstration of practical skills
[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 is able to compare selected elements of financial statements according to different reporting systems (e.g. IFRS vs. national accounting standards).	[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 is able to interpret financial data in the context of diagnosing the economic situation of a business entity and making decisions based on available reports and indicators.	[SU7] entries and opinions in the internship diary [SU8] observation of student's independent or team work

<table>
<tr><td>Subject contents</td><td>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

Any doubts arising during the implementation of the subject matter or interpretation issues will be resolved during consultations.</td></tr>
<tr><td>Prerequisites and co-requisites</td><td>preliminary requirements: knowledge of microeconomics</td></tr>
<tr><td>Assessment methods and criteria</td><td>
<table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>project</td><td>60.0%</td><td>40.0%</td></tr>
<tr><td>oral exam</td><td>51.0%</td><td>60.0%</td></tr>
</table>
</td></tr>
<tr><td>Recommended reading</td><td>
<table>
<tr><td>Basic literature</td><td>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>I. Olchowicz, A. Tłaczała, Sprawozdawczość finansowa według krajowych i międzynarodowych standardów, Difin, Warszawa 2015</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
</table>
</td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td>Issues discussed during classes and in the multimedia presentation. Examples from theory and economic practice.</td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
</table>

Document generated electronically. Does not require a seal or signature.