

COURSE DESCRIPTION CARD

NOTE: If the course includes lectures and classes, the Course Description Card applies to both types of instruction.

1. Course title:
Kształtowanie wyniku finansowego
Earnings Management

2. Course code:
Number of ECTS credits: 3
Course completion mode: Z
Course commenced / Year 2022/23

3. Major: Finance and Accounting for Business

4. Department of major coordinator: Department of Banking and Financial Markets

5. Name of course instructor:
Lecture dr hab. Andrzej Piosik, prof. UE
Examiner dr hab. Andrzej Piosik, prof. UE

6. Department of course instructor: Department of Accounting

7. Number of contact hours with students:

Type of instruction	Full-time study	Part-time study
Lectures	15	9
Classes		
foreign language classes		
lab classes		
seminars		
e-learning		
Other		
Total hours	15	9
examination (hours)		

8. Course timeframe - no. of semesters: 1 semester

Course commencement / Year 2

Course commencement / Semester 3rd semester

9. Level of tertiary education: Master (second cycle)

10. Course status
 Compulsory for the major...
 Compulsory for the specialization ...
 Elective ...

11. Course prerequisites

Compulsory: International Financial Reporting Standards

Recommended: Performance Management

12. Course objectives:

1. Introduction to the goals and instruments of the accounting policy.
2. Presentation of the motivators, goals and instruments of earnings management characteristic for reporting entities.
3. Understanding the basic methods of detecting earnings management.

13. Teaching and learning methods:

A. Direct student-instructor contact:

No.	Teaching methods	Description	Number of hours	
			Full-time study	Part-time study
1.	Active lecture the use of multimedia techniques	Active lecture on earnings management issues with the usage of multimedia techniques	10	4
2.	Lecture	Lecture on results of earnings management research	3	3
3.	Other	Presentation	2	2
Total			AS:15	AN:9

B. Self-study:

No.	Learning methods	Description	Number of hours	
			Full-time study	Part-time study
1.	Preparing the project	Project	35	35
2.	Studying literature	Studying with cause and effect links	15	21
3.	Analysis of notes	Notes form lectures/classes	10	10
Total			BS: 60	BN: 66

Total AS+BS = 75

Examination (E) = 0

Total AS+BS+E= 75

Total AN+BN = 75

Examination (E) = 0

Total AN+BN+E = 75

14. Key words: accounting policy; reported earnings; management

15. Course content:

1. The essence of accounting policy.
2. Objectives and instruments of accounting policy.
3. The essence and types of earnings management.
4. Motivators of earnings management.
5. Instruments of earnings management.
6. Factors mitigating and increasing the size of earnings management.
7. Methods of detecting earnings management.

16. Course learning outcomes as related to the learning outcomes of the major and methods for assessing student attainment

Intended learning outcomes of the major / Symbols	Intended learning outcomes of the course	Methods for assessing student learning outcomes	Documentation
<u>Knowledge</u>			
FAB2_W02#	1. He/She understands the motivators of earnings management and the methods of detecting the earnings management.	Project, presentation	Project

<u>Skills</u>			
FAB2_U02#	1. He/she can formulate hypotheses related to earnings management by reporting entities and verify them	Project, presentation	Project
<u>Social competences</u>			
FAB2_K01#	1. He/She can critically evaluate the use of accounting policy instruments in the processes of earnings management.	Project, presentation	Project
17. Method for determining the final course grade:			
No.	Methods for awarding credits and course completion requirements	Description	Percentage of the final course grade*
1.	Project	Lecture: Preparation of an individual or team project with the use of earnings management detection methods	80%
2.	Presentation	Lecture: Presentation of the project during classes	20%
* If students are required to obtain both a class grade and an exam grade, the class grade constitutes at least 30% of the final course grade.			
18. Reading list			
Mandatory readings:			
<ul style="list-style-type: none"> • Barry Elliott, Jamie Elliott: Financial Accounting and Reporting . 2015. • Ronen J., Yaari V. (2010): Earnings Management. Emerging Insights in Theory, Practice, and Research. Springer, New York. 			
Suggested readings:			
<ul style="list-style-type: none"> • Kształtowanie zysków podmiotów sprawozdawczych w Polsce. MSR/MSSF a ustawa o rachunkowości /red. A.Piosik. Wyd. C.H.Beck, Warszawa, 2013. 			
19. Language of instruction: English			
20. Course instructors' recommendations:			
