COURSE DESCRIPTION CARD

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

1. Course title:
in Polish / in English ……..
Standardy Sprawozdawczości Finansowej
Financial Reporting Standards

2. Course code:
Number of ECTS credits: 2,0
Course completion mode: E
Course commenced / Year 2019/2020

3. Major: Finance and Accounting

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

5. Name of course instructor: Lecture Ewa Wanda Maruszewska Classes… Lab classes …
Examiner Ewa Wanda Maruszewska

6. Department of course instructor: Department of Business Informatics and International Accounting

7. Number of contact hours with students:

Type of instruction	Full-time study	Part-time study
lectures	30	
classes		
foreign language classes		
lab classes		
seminars		
e-learning		
other		
Total hours	30	
examination (hours)	3	

8. Course timeframe - no. of semesters: 1

Course commencement / Year 2019/2020

Course commencement / Semester: summer

9. Level of tertiary education: graduate/ Master

10. Course status
x Compulsory for the major Quantitative Asset and Risk Management (ARIMA)
☐ Compulsory for the specialization …
☐ Elective …

11. Course prerequisites
Compulsory: Financial accounting
Recommended:

12. Course objectives:

Familiarize students with factors influencing financial reporting disclosure and determinants of

international financial reporting standards. Understanding the principles of valuation conducted in the process of preparation of statement of financial position. Presentation of measurement techniques of the results of economic operations conducted by business entities on domestic and foreign markets.

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	Lecture presenting the course objectives and case studies	22	
2.	Discussion	Discussion activating students to make choices in the scope of financial reporting	8	
3.				
…				
Total			AS: 30	AN:

B. Self-study:

No.	Learning methods	Description	Number of hours	
			Full-time study	Part-time study
1.	Individual studies	Individual studies based on notes taken during lectures, literature reading	10	
2.	Case study	Analysis of case studies and of financial reporting of sample entities	10	
3.				
…				
Total			BS: 20	BN:

Total AS+BS = 30 + 20 = 50 Total AN+BN = …….
Examination (E) = 3 Examination (E) =…….
Total AS+BS+E= 53 Total AN+BN+E = …….

14. Key words: financial reporting, international standards

15. Course content:

1. Introduction to international accounting regulations; domestic and European Union sources of accounting law
2. Conceptual Framework for Financial Reporting
3. Basic principles of financial reporting, contents and layout of financial reports
4. Measurement and disclosure of basic operations resulting in changes in assets, liabilities and equity
5. Financial results' measurement standards and disclosure
6. Statement of financial position and income statement interrelations; other elements of financial reporting.

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
	Knowledge		
FiR2_W02#	1. Obtains broader an in-depth knowledge of financial reporting standards of non-financial entities	PowerPoint presentation together with discussion	Examiner documentation
	Skills		
FiR2_U06#	1.Knows and understands the principles of conducting business and reporting requirements related to them	PowerPoint presentation together with discussion	Examiner documentation
	Social competences		
FiR2_K01#	1.Has the ability to use financial reporting regulations extended with respect to the accounting evidence	PowerPoint presentation together with discussion	Examiner documentation

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.	PowerPoint presentation together with discussion	PowerPoint oral presentation prepared in groups of several students; topics assigned by the examiner; topics based on financial reporting standards	100%
2.			
3.			

***** 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:

1. Ustawa o rachunkowości.
2. Rozporządzenie 1606/2002 Parlamentu Europejskiego oraz Rady w sprawie stosowania międzynarodowych
standardów rachunkowości.
3. Międzynarodowe Standardy Rachunkowości.
4. Krajowe Standardy Rachunkowości.

Suggested readings:

1. Świderska K.G.: Sprawozdanie finansowe według polskich i międzynarodowych standardów rachunkowości. Wyd. Difin, Warszawa, 2012.
2. Seredyński R., Krupa M., Stawowy A. i in.: Międzynarodowe Standardy Rachunkowości. Wyd. Poltext, Warszawa, 2009.
3. Buk Halina: Krajowe i międzynarodowe standardy sprawozdawczości finansowej. Wyd. Uniwersytet Ekonomiczny w Katowicach, Katowice, 2014.

19. Language of instruction:

English

20. Course instructors' recommendations: