



EARNINGS MANAGEMENT Syllabus

Basic information

Field of study Finance and Accounting for Business		Didactic cycle 2025/26	
Speciality -		Subject code EKOFABS.M4.0117.25	
Organizational unit School of Undergraduate and Graduate Studies		Lecture languages English	
Study level graduate studies		Mandatory Elective	
Study form full-time		Block Free choice electives	
Education profile general academic		Department responsible for the subject Department of Accounting	
		Subject related to scientific research No	
		Subject shaping practical skills No	
Coordinator	Andrzej Piosik		
Teacher	Andrzej Piosik		
Period Semester 3	Form of teaching, number of hours and method of examination • lecture: 15, Credit with grade		Number of ECTS points 3

Goals

Code	Goal
C1	Introduction to the goals and instruments of the accounting policy.
C2	Presentation of the motivators, goals and instruments of earnings management characteristic for reporting entities.
C3	Understanding the basic methods of detecting earnings management.

Recommended requirements

International Financial Reporting Standards

Subject's learning outcomes

Code	Outcomes in terms of	Major learning outcomes for the subject	Examination methods
Knowledge:			
W1	1. He/She understands the motivators of earnings management and the methods of detecting the earnings management.	FAB.M_W02	End-of-course assessment - individual report
Skills:			
U1	He/she can formulate hypotheses related to earnings management by reporting entities and verify them	FAB.M_U02	End-of-course assessment - individual report
Social competences:			
K1	He/She can critically evaluate the use of accounting policy instruments in the processes of earnings management.	FAB.M_K01	End-of-course assessment - individual report

Study content

No.	Course content	Subject's learning outcomes	Activities
1.	1. The essence of accounting policy.	U1	lecture
2.	2. Objectives and instruments of accounting policy.	W1	lecture
3.	3. The essence and types of earnings management.	U1	lecture
4.	4. Motivators of earnings management.	W1	lecture
5.	4. Instruments of earnings management.	U1	lecture
6.	6. Factors mitigating and increasing the size of earnings management.	W1, K1	lecture
7.	7. Methods of detecting earnings management.	K1	lecture

Additional information

Activities	Methods of conducting classes
lecture	Lecture using multimedia techniques, Lecture using activating techniques

Activities	Examination method	Percentage
lecture	End-of-course assessment - individual report	100%

Activities	Credit conditions
lecture	The condition for passing the subject is to obtain a total score of at least 51%

Literature

Obligatory

- Ronen J., Yaari V. (2010): Earnings Management. Emerging Insights in Theory, Practice, and Research. Springer, New York.
- Kształtowanie zysków podmiotów sprawozdawczych w Polsce. MSR/MSSF a ustawa o rachunkowości /red. A.Piosik. Wyd. C.H.Beck, Warszawa, 2013.
- McKee T.H. (2005): Earnings Management. An Executive Perspective. THOMSON.

Optional

- Accounting Policies and Procedures Manual: A Blueprint for Running an Effective and Efficient Department 5th Edition, Kindle Edition, Wiley
- Financial Crises and Earnings Management Behavior, Autor: Franceschetti, Bruno Maria, Springer
- Asien E.N. (2012): It Is Not "Earnings Management" If It Is Not Earnings Management: An Epistemological Dialectic. "Journal of Theoretical Accounting Research". Fall 2012, Vol. 8 Issue 1, s. 73-89.

Calculation of ECTS points

Activity form	Activity hours*
lecture	15
Preparation of the end-of-course assessment - individual project	35
Literature study	15
Analysis of class notes	10
Consultations	2
Re-sit assignement	2
Student workload	Hours 79
Number of ECTS points	ECTS 3

* hour means 45 minutes

Major learning outcomes for the subject

Code	Content
FAB.M_K01	Critically evaluates the obtained information and acquired knowledge of finance, business, and accounting, including from an international perspective.
FAB.M_U02	Can formulate and test hypotheses related to simple research problems in finance and accounting, including those in connection with business, also in international perspective.
FAB.M_W02	Knows and understands the main financial determinants of change, affecting the conduct of business on a national and international scale and their impact on the accounting and financial reporting system.