



## BEHIND THE NUMBERS: ASSUMPTIONS AND DECISIONS IN REPORTING Syllabus

### Basic information

<b>Field of study</b> Electives		<b>Didactic cycle</b> 2025/26	
<b>Speciality</b> -		<b>Subject code</b> EKOPSW.S.M8.3739.25	
<b>Organizational unit</b> School of Undergraduate and Graduate Studies		<b>Lecture languages</b> English	
<b>Study level</b> graduate studies		<b>Mandatory</b> Elective	
<b>Study form</b> full-time		<b>Block</b> Free choice electives	
<b>Education profile</b> general academic/practical		<b>Department responsible for the subject</b> Department of Informatics and International Accounting	
		<b>Subject related to scientific research</b> No	
		<b>Subject shaping practical skills</b> No	
<b>Coordinator</b>	Ewa Maruszewska		
<b>Teacher</b>	Ewa Maruszewska		
<b>Period</b> Semester 4	<b>Form of teaching, number of hours and method of examination</b> • lecture: 14, Credit with grade	<b>Number of ECTS points</b> 3	
<b>Sustainable Development Goals</b>	ethics/ ethical		

## Goals

Code	Goal
C1	The aim of the course is to explain how the numbers shown in reports are created and why different approaches can lead to different conclusions. Students learn to identify the key assumptions behind reported figures, assess how these choices shape the overall picture, and interpret reports more critically and confidently in academic and professional contexts.

## Recommended requirements

none

## Subject's learning outcomes

Code	Outcomes in terms of	Major learning outcomes for the subject	Examination methods
<b>Knowledge:</b>			
W1	Understands how reported figures are shaped by assumptions, choices, and simplifications, and how these elements affect the interpretation and comparability of reports. Knows the basic principles, responsibilities, and ethical expectations related to preparing and using reported information (including the need for transparency and fair representation).	DFI.M_W01, DFI.M_W05	End-of-course assessment - group paper
<b>Skills:</b>			
U1	Can identify and explain the key assumptions behind selected figures, indicators, or summaries in a report and assess how they influence conclusions. Can compare alternative approaches to presenting information and communicate the practical consequences of different choices for decision-making. Can formulate clear questions and basic checks that help detect oversimplification, bias, or misleading presentation in reported data. Can use appropriate English-language terminology related to reporting, assumptions, and interpretation in spoken and written work.	DFI.M_U01, DFI.M_U02	End-of-course assessment - group paper
<b>Social competences:</b>			
K1	Is ready to reflect critically on their own interpretations and limitations when working with reported information, and to revise conclusions when evidence or assumptions change. Recognizes the value of interdisciplinary perspectives (e.g., management, economics, data analysis, psychology, sustainability) in understanding how numbers are produced and used. Is prepared to engage responsibly in discussion about reporting choices, emphasizing clarity, transparency, and integrity in communication.	DFI.M_K01, DFI.M_K02	End-of-course assessment - group paper

## Study content

No.	Course content	Subject's learning outcomes	Activities
1.	1. Introduction: why “numbers in reports” are not purely mechanical—how assumptions, choices, and simplifications shape the picture of an organization's situation and performance. 2. Where assumptions matter most: typical reporting areas that require interpretation and informed decisions (what is measured, when it is recognized, and how it is presented). 3. Asset value changes and write-downs: how organizations assess whether values have decreased and how such assessments influence reported results and risk perception. 4. Future obligations and uncertainties: how expected future costs or commitments are described in reports, and how differing assumptions can change the story being told. 5. Other decision-sensitive areas in reporting: selected examples where the perspective of preparers and managers affects the final message (e.g., classification and presentation choices, materiality and aggregation, sensitivity to scenarios). 6. Communication and credibility: how to read these areas critically—what questions to ask, what signals suggest over-confidence or oversimplification, and how transparency supports trust in reported information.	W1, U1, K1	lecture

### Additional information

Activities	Methods of conducting classes
lecture	Lecture using multimedia techniques

Activities	Examination method	Percentage
lecture	End-of-course assessment - group paper	100%

Activities	Credit conditions
lecture	Timely participation in the team project and oral presentation of findings (recording).

### Literature

#### Obligatory

1. Spotlight on key judgments and estimates. Deloitte, Audit& Assurance, 2017.  
[https://www2.deloitte.com/content/dam/Deloitte/ru/Documents/audit/IFRS\\_news/23-05-2017.pdf](https://www2.deloitte.com/content/dam/Deloitte/ru/Documents/audit/IFRS_news/23-05-2017.pdf)
2. Accounting policies, judgments and estimates. KPMG, Audit Committee Questions, 2016.  
<https://assets.kpmg/content/dam/kpmg/na/pdf/Accounting%20policies,%20judgements%20and%20estimates.pdf>

#### Optional

1. Kołodziej S., Maruszewska E.W. (2021) Impairment of assets – the role of norm reminders in non-complaint accounting decisions. An experimental investigation of gender differences. *Zeszyty Teoretyczne Rachunkowości*, Nr 45(2), s. 103-120
2. Maruszewska E.W. (2019) Postrzeganie elastycznych regulacji rachunkowości w zakresie odpisów aktualizujących. *aktywa. Prace Naukowe Uniwersytetu ekonomicznego we Wrocławiu*, Nr 63(12), s.77-87.

## Calculation of ECTS points

<b>Activity form</b>	<b>Activity hours*</b>
lecture	14
Preparation of end-of-course assessment - group presentation	40
Analysis of lecture notes	20
Cause-result studying with the use of literature	16
<b>Student workload</b>	<b>Hours</b> 90
<b>Number of ECTS points</b>	<b>ECTS</b> 3

\* hour means 45 minutes

## Major learning outcomes for the subject

Code	Content
DFI.M_K01	Jest gotów do krytycznej oceny własnej wiedzy oraz odbieranych treści z zakresu finansów i rachunkowości, poszerzonych o wymiar interdyscyplinarny i międzynarodowy.
DFI.M_K02	Jest gotów do uznawania roli profesjonalnej wiedzy w rozwiązywaniu interdyscyplinarnych problemów teoretycznych i praktycznych w obszarze finansów i rachunkowości, również o zasięgu międzynarodowym, korzystając z opinii ekspertów w razie trudności z samodzielnym ich rozwiązaniem.
DFI.M_U01	Potrafi wykorzystać nabytą, pogłębioną wiedzę do identyfikacji, krytycznej analizy i syntezy zjawisk oraz procesów gospodarczych, finansowych, prawnych, społecznych, w tym także w systemie rachunkowości, jak również potrafi formułować i rozwiązywać złożone i nietypowe problemy oraz innowacyjnie wykonywać zadania w nieprzewidywalnych warunkach w obszarze finansów i rachunkowości, poprzez dobór i właściwe zastosowanie metod i narzędzi, w tym nowoczesnych technik informacyjno-komunikacyjnych.
DFI.M_U02	Potrafi komunikować się ze zróżnicowanymi kręgami odbiorców na tematy specjalistyczne z użyciem terminologii z zakresu finansów i rachunkowości oraz dyscyplin uzupełniających.
DFI.M_W01	Zna i rozumie w pogłębionym stopniu wybrane zjawiska oraz procesy, jak również teorie pozwalające wyjaśniać złożone zależności między nimi, stanowiące zaawansowaną wiedzę ogólną z zakresu dyscypliny ekonomia i finanse, ze szczególnym uwzględnieniem finansów i rachunkowości, a także zna i rozumie wybrane zagadnienia z zakresu dyscyplin uzupełniających: nauk prawnych, matematyki, informatyki oraz nauk o zarządzaniu i jakości.
DFI.M_W05	Zna i rozumie ekonomiczne, prawne, etyczne uwarunkowania profesjonalnego wykonywania zawodu w obszarze finansów i rachunkowości, w tym zasady z zakresu ochrony własności przemysłowej i prawa autorskiego.