



## EMPLOYEE BENEFITS IN FINANCIAL ACCOUNTING AND REPORTING Syllabus

### Basic information

<b>Field of study</b> Finance Electives	<b>Didactic cycle</b> 2024/25
<b>Speciality</b> -	<b>Subject code</b> EKODFIS.L20.1893.24
<b>Organizational unit</b> School of Undergraduate and Graduate Studies	<b>Lecture languages</b> English
<b>Study level</b> undergraduate 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>	Maciej Tuskiewicz
<b>Teacher</b>	Maciej Tuskiewicz
<b>Period</b> Semester 6	<b>Form of teaching, number of hours and method of examination</b> • lecture: 15, Credit with grade
	<b>Number of ECTS points</b> 3

### Goals

Code	Goal
C1	The aim of the course is to deepen students' knowledge of the classification, valuation and presentation of employee benefits in accounting and to develop the ability to use financial mathematics tools and modern technologies in accounting.

## Recommended requirements

Financial accounting, Financial mathematics

### Subject's learning outcomes

Code	Outcomes in terms of	Major learning outcomes for the subject	Examination methods
<b>Knowledge:</b>			
W1	1. Has in-depth knowledge of the classification, valuation and presentation of employee benefits in financial statements, as well as the importance of their recognition for a reliable presentation of the financial situation of the enterprise.	DFI.L_W01	End-of-course assessment - group project, Participation in class discussion
W2	2. Knows and understands the specificity of the valuation of benefits in accounting, the need to use appropriate financial mathematics tools, and the possibility of using modern technologies to make proper estimates.	DFI.L_W02	End-of-course assessment - group project, Participation in class discussion
<b>Skills:</b>			
U1	1. Is able to use financial mathematics tools to value employee benefits using various methods, including actuarial valuation using modern technologies.	DFI.L_U02	End-of-course assessment - group project, Participation in class discussion
U2	2. Can use a foreign language freely at level B2 of the Common European Framework of Reference for Languages, which is reflected in oral statements and in the project.	DFI.L_U05	End-of-course assessment - group project, Participation in class discussion
U3	3. Is able to plan and co-organize work in a team, cooperate in a group, take responsibility for his actions, and is aware of the importance of behaving in a professional manner	DFI.L_U06	End-of-course assessment - group project, Participation in class discussion
<b>Social competences:</b>			
K1	1. Is ready to recognize knowledge in solving interdisciplinary theoretical and practical problems related to the valuation and presentation of employee benefits in accounting, referring to available studies and reports of other companies.	DFI.L_K02	End-of-course assessment - group project, Participation in class discussion
K2	2. Is ready to predict the effects of actuarial assumptions on the financial situation of the enterprise.	DFI.L_K04	End-of-course assessment - group project, Participation in class discussion

### Study content

No.	Course content	Subject's learning outcomes	Activities
1.	Classification of employee benefits in the light of national and international accounting standards.	W1, W2	lecture

No.	Course content	Subject's learning outcomes	Activities
2.	Specification of individual types of employee benefits, including pension programs.	W2, U2	lecture
3.	Possible methods of valuing employee benefits for accounting purposes.	W1, W2, U1	lecture
4.	Valuation of various types of employee benefits and selection of estimation methods depending on the type of benefit and its nature.	W1, W2, U2, U3, K1, K2	lecture
5.	Presentation and rules for preparing notes to the report on employee benefits.	W1, U2, U3, K1, K2	lecture

### Additional information

Activities	Methods of conducting classes
lecture	Lecture using multimedia techniques, Lecture using case studies, Lecture using activating techniques, Task solving

Activities	Examination method	Percentage
lecture	End-of-course assessment - group project	80%
lecture	Participation in class discussion	20%

Activities	Credit conditions
lecture	1. Submission of the project regarding the valuation and presentation of employee benefits according to the given assumptions, carried out in groups. 2. Participation in discussions and other forms of activation during classes.

### Literature

#### Obligatory

1. KSR Nr 6 "Rezerwy, bierne rozliczenia międzyokresowe kosztów, zobowiązania warunkowe"
2. International Accounting Standard 19 Employee Benefits
3. Trzpięta, K.: Krajowe Standardy Rachunkowości 2021. Praktyczne zastosowanie, przykłady zastosowań.. Wyd. Wydawnictwo Wiedza i Praktyka, Warszawa, 2021.
4. Provislow, S.D.: Fundamentals of actuarial mathematics. Wyd. John Wiley & Sons, 2011.

#### Optional

1. Kałużka, M., Krzeszowiec, M., Okolewski, A.: Metody matematyki aktuarialnej. Wyd. Wydawnictwo Politechniki Łódzkiej, 2013.
2. Olivieri, G., Fersini, P.: The interest cost calculation under IAS 19 when discounting with a yield curve. International Journal of Accounting and Financial Reporting, 2014, <https://doi.org/10.5296/ijafr.v4i2.6263>.
3. Glaum, M., Keller, T., & Street, D. L. (2017). Discretionary accounting choices: the case of IAS 19 pension accounting. Accounting and Business Research, 48(2), 139-170. <https://doi.org/10.1080/00014788.2017.1354760>

### Calculation of ECTS points

Activity form	Activity hours*
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lecture	15
Preparation of the end-of-course assessment - group project	45
Analysis of lecture notes	10
Solving tasks and case studies	20
<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.L_K02	Jest gotów do uznawania znaczenia wiedzy w rozwiązywaniu problemów teoretycznych i praktycznych w obszarze finansów i rachunkowości, zasięgając opinii ekspertów w razie trudności z samodzielnym ich rozwiązaniem.
DFI.L_K04	Jest gotów do myślenia i działania w sposób przedsiębiorczy, a także do przewidywania najważniejszych skutków podejmowanych działań.
DFI.L_U02	Potrafi właściwie wykorzystywać metody i narzędzia odpowiednie dla finansów i rachunkowości, w tym także nowoczesne techniki informacyjno-komunikacyjne.
DFI.L_U05	Potrafi posługiwać się językiem obcym na poziomie B2 Europejskiego Systemu Opisu Kształcenia Językowego.
DFI.L_U06	Potrafi planować i organizować pracę własną i zespołową oraz współpracować z innymi osobami, także w ramach problemów interdyscyplinarnych.
DFI.L_W01	Zna i rozumie w zaawansowanym stopniu wybrane zjawiska oraz procesy, jak również teorie pozwalające wyjaśniać zależności między nimi, stanowiące 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.L_W02	Zna i rozumie metody stosowane w finansach i rachunkowości, w szczególności podstawowe metody matematyczne i statystyczne, metody analizy i efektywnego przetwarzania danych finansowych, z wykorzystaniem nowoczesnych narzędzi informatycznych i rozwiązań ewidencyjno-sprawozdawczych.