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| **Prowadzący (lecturer)** | Dr. JOHN BOAMO TLEGRAY |
| **Oferta PJO\*** | TAK |
| **Oferta PJOE\*** | TAK |
| **Kierunek, rok, stopień dla PJO (\*obowiązkowe)** |  |
| **Semestr roku 2023/2024** | letni\*\* 14-18.04.2025: |

\* PJO – przedmiot w języku obcym dla studentów polskich / PJOE – przedmiot w języku obcym dla studentów Erasmus+  
\*\* zostawić właściwe

BASIC INFORMATION ABOUT THE SUBJECT (INDEPENDENT OF THE CYCLE)

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| **Module name** | FINANCIAL REPORTING |
| **Erasmus code** |  |
| **ISCED code** |  |
| **Language of instruction** | ENGLISH |
| **Website** |  |
| **Prerequisites** | NONE |
| **ECTS points hour equivalents** | Contact hours (work with an academic teacher): 15  Total number of hours with an academic teacher: 15  Number of ECTS points with an academic teacher: 1 Non-contact hours (students' own work): 30 Total number of non-contact hours: 30 Number of ECTS points for non-contact hours: 2  Total number of ECTS points for the module: 3 |
| **Educational outcomes verification methods** | PRESENTATION; EXAMINATION |
| **Description** | The course is aimed to equip the students with the basic knowledge of the conceptual framework in financial reporting, a brief history of accounting and the development of theory in accounting. Application of the conceptual framework to some select items of the financial statements. At the end of the course, a student should be able to explain how the conceptual framework is applied in accounting. |
| **Reading list** | 1. BPP ACCA EXAM SUCCESS. 2016/2017 onwards. *ACCA Study Text, Paper 2, Corporate Reporting.* London: BPP Learning Media Ltd. 2. IASB. 2018. "Conceptual Framework for Financial Reporting." London: IFRS Foundation. |
| **Educational outcomes** | KNOWLEDGE: Know what the conceptual framework for accounting reporting is.  Knowledge of the development of the accounting profession and the theories that are relevant to it.  SKILLS: Apply the conceptual framework for financial reporting in recording and reporting the items in the financial statements including inventory, property, plant and equipment, financial instruments etc.  ATTITUDES: Appreciation of the for the conceptual framework in the preparation of reliable quality financial statements. |
| **Practice** | n/a |

INFORMATION ABOUT CLASSES IN THE CYCLE

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| **Website** | <https://www.umcs.pl/en/courses-in-english,21103.htm>  (dla PJOE) |
| **Educational outcomes verification methods** | PRESENTATION; EXAMINATION |
| **Comments** | The classes will be concentrated in one week |
| **Reading list** | As indicated above |
| **Educational outcomes** | All shown above  KNOWLEDGE  SKILLS  ATTITUDES |
| **A list of topics** | 1. A brief history of accounting 2. The conceptual framework for financial reporting 3. Application of the conceptual framework in recording and reporting: Property, plant and equipment; financial instruments 4. Presentation and disclosure of select items in in financial statements. |
| **Teaching methods** | LECTURE; DISCUSSION; PROBLEM SOLVING |
| **Assessment methods** | EXAMINATION |