

Title of Course	Financial Reporting		
Semester	Spring/Winter		
Teaching Hours per Course:	Total	- Lectures:	- Tutorials:
	30	0	30
ECTS Credits	3		
The content of education			
Aims of Course	The aim of the education is to familiarize students with issues related to the basic concepts of accounting necessary in the preparation of the annual financial statements, its execution and interpretation of the financial information contained ,eg for the purpose of company valuation.		
Program	<ol style="list-style-type: none"> 1. The role of financial accounting in the preparation of financial statements 2. Financial statements as a source of information 3. Balance sheet - balance sheet valuation of assets and liabilities 4. Profit and loss account - calculation method 5. Profit and loss account - comparative method 6. Cashflow - direct and indirect method 7. Other elements of the financial statements 8. Formal aspects of preparing, approving, auditing and publishing financial statements 9. Methods of analyzing financial statements and interpretation of financial information contained therein. 10. Company valuation based on financial statements 		
Conditions of completion	To get a positive assessment of the course you are obliged to pass tutorials and then writing exam.		
Teacher	Dr Monika Burżacka		