

Module: Financial statement

Lecturer: dr hab. Marzanna Lament, prof. URad.

Semester: Winter/Summer

Hours: 15

Type: Lecture

Credit: Final papers

ECTS: 5 Credit

Lecture content:

1. The scope of the financial statement. Rules for preparing financial statement.
2. Scope and valuation of assets and liabilities. Fair value.
3. Balance sheet characteristic.
4. Rules for presenting the financial result.
5. Scope of cash flow statement.
6. Equity information characteristic.
7. Added information and management statement.
8. Financial statement and non-financial reporting. Causes and principles of non-financial information. Standards of reporting non financial information.