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| FACULTY: | Koszalin University of Technology  Faculty of Economic Sciences |
| FIELD OF STUDY: | **FINANCE AND ACCOUNTING** |
| ERASMUS COORDINATOR OF THE FACULTY: | Małgorzata Czerwińska-Jaśkiewicz, Phd |
| E-MAIL ADDRESS OF THE COORDINATOR: | malgorzata.czerwinska@tu.koszalin.pl |
| COURSE TITLE: | **FINANCIAL REPORTING** |
| LECTURER’S NAME: | **Agnieszka Judkowiak, Phd** |
| E-MAIL ADDRESS OF THE LECTURER: | agnieszka.judkowiak@tu.koszalin.pl |
| ECTS POINTS FOR THE COURSE: | 6 |
| ACADEMIC YEAR: | **2020/2021** |
| SEMESTER:  (W – winter, S – summer) | W or S |
| HOURS IN SEMESTER: | Workshops: 45 hours |
| LEVEL OF THE COURSE:  (1st cycle, 2nd cycle, 3rd cycle) | 1st cycle |
| TEACHING METHOD:  (lecture, laboratory, group tutorials, seminar, other-what type?) | Workshops |
| LANGUAGE OF INSTRUCTION: | English |
| ASSESSMENT METOD:  (written exam, oral exam, class test, written reports, project work, presentation, continuous assessment, other – what type?) | Preparation of paper which relates to the course. Topic of the paper will be consulted with the lecturer. |
| COURSE CONTENT: | 1. Introduction – general aspects of financial reporting. 2. Balance sheet as part of the financial statements. 3. Profit and loss account as part of the financial statement. 4. Cash flow. 5. Statement of changes in equity. 6. Additional information as a supplement to figures. |
| ADDITIONAL INFORMATION: | **Didactic methods:**  Case studies, individual tasks, analysis of empirical material  **Sources of information**  Databases : Ebsco, Springerlink, ProQuest, Web of Knowledge, Elsevier etc. |

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