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| ***Title:*** | **Financial Reporting and Analysis of Financial Statements**  |
| ***Lecture hours:***  | 20 hours |
| ***Study period:*** | Winter  |
| ***Level:*** | Intermediate  |
| ***Location:*** | Wrocław |
| ***Examination:*** | Case |
| ***Language:*** | English |
| ***Prerequisites:*** | None |
| ***Course content:*** | 1. Financial statement as a major source of information
2. Fundamentals of financial reporting according to IFRS and US GAAP (understanding Balance Sheet, Income Statement, EBIT, Cash Flow Statement etc.)
3. Common size analysis
4. Percentage change analysis
5. Assessing Liquidity
6. Asset Management Ratios and Operational Efficiency Assessment
7. Debt ratios
8. Assessing profitability, risk and growth
9. Measuring and analyzing cash flows
10. Forecasting financial statement and additional funds needed formula
11. Working capital analysis and cash conversion cycle
12. Market measures (EPS, P/E)
 |
| ***Learning outcomes:*** | **Knowledge:** basic tools of financial analysis in order to understand financial situation of a company.**Skills:** Students should be able:* to understand financial statement and its structure
* to calculate financial ratios,
* to understand relationships among various financial measures
* to asses financial performance of a company

**Competences:** The student is able to work with specialists in other areas and develops his or her by acquiring knowledge and skills  |
| ***Contact person:*** | Prof. Bartłomiej Nita, Ph.D. e-mail: bartlomiej.nita@ue.wroc.pl  |
| ***Literature:*** | 1. Financial Analysis with Microsoft Excel 2007, [Timothy R. Mayes](http://www.amazon.com/Timothy-R.-Mayes/e/B000AP7SZK/ref%3Dsr_ntt_srch_lnk_1?_encoding=UTF8&qid=1272120109&sr=1-1) and Todd M. Shank,
2. Financial Reporting, Financial Statement Analysis, and Valuation: A Strategic Perspective, [Clyde P. Stickney](http://www.amazon.com/Clyde-P.-Stickney/e/B001IGOVLY/ref%3Dsr_ntt_srch_lnk_1?_encoding=UTF8&qid=1272120813&sr=1-1), Paul Brown, and James M. Wahlen,
3. Porter, Norton, Using Financial Accounting Information: The Alternative to Debits and Credits,
4. Gibson, Financial Reporting and Analysis: Using Financial Accounting Information
 |
| ***Faculty:*** | All students |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | nie |  |

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| ***Title:*** | Strategic Management Accounting and Performance Evaluation  |
| ***Lecture hours:***  | 20 hours  |
| ***Study period:*** | Winter or Summer (both)  |
| ***Level:*** | Intermediate |
| ***Location:*** | Wrocław |
| ***Examination:*** | Written test |
| ***Language:*** | English  |
| ***Prerequisites:*** | Students should have basic knowledge in management, strategic management, accounting and corporate finance |
| ***Course content:*** | * Management Accounting and Strategy – an Overview
* Balanced Scorecard as a tool of translating strategy into action
* Value Chain Analysis
* Strategy mapping
* Management control
* Responsibility accounting (profit centers, cost centers, investment centers)
* Performance evaluation of responsibility centers
* Residual income and economic value added
* Management compensation as a tool of effective management control
* Transfer pricing in diversified and multinational organizations
* Accounting Information for Strategic Positioning
* Strategic Cost Driver Analysis (Structural and Executional Cost Drivers)
 |
| ***Learning outcomes:*** | **Knowledge:** Strategic applications of accounting in the context of strategic management. The course has strong strategic emphasis.**Skills:** Students should learn how to measure and report financial and non-financial information that helps managers make decisions and fulfill the goals of a corporate. Students should also recognize and understand theories and concepts of strategic cost and management accounting which they can then apply when analyzing, evaluating and taking business decisions. **Competencies:** The student is able to work with specialists in marketing, general management, and other functional areas in a company  |
| ***Contact person:*** | Prof. Bartłomiej Nita, Ph.D. e-mail: bartlomiej.nita@ue.wroc.pl |
| ***Literature:*** | * E. Blocher, K. Chen, G. Cokins, T. Lin, *Cost Management. A Strategic Emphasis*, McGraw Hill, third edition, 2004
* J.K. Shank, V. Govindarajan, *Strategic Cost Management*, The Free Press, 12th edition, 2005
* C.T. Horngren, S.M. Datar, G. Foster, *Cost Accounting: A Managerial Emphasis*. Prentice Hall, 12th edition, 2005
 |
| ***Faculty:*** | All students  |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | nie |  |

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| --- | --- |
| ***Title:*** | **Management Accounting in Financial Institutions** |
| ***ECTS credits:*** | 4 |
| ***Lecture hours:***  | *30h - lectures* |
| ***Study period:*** | *Winter or spring* |
| ***Level:*** | *elementary* |
| ***Location:*** | *Wrocław* |
| ***Examination:*** | *test* |
| ***Language:*** | *english* |
| ***Prerequisites:*** | *accounting* |
| ***Course content:*** | * Description of the accounting system In financial institutions as banks, insurance companies, pension funds, investments funds (2h)
* The range of management accounting In financial institutions (2h)
* Cost accounting system and financial product costing calculation (2h)
* Variable costing In financial institutions and using it In making decisions process (2h)
* Activity – based costing In financial institutions (2h)
* Life cycle costing In financial institutions (2h)
* Kaizen costing and target costing In financial institutions (2h)
* Decisions accounting in financial institutions (4h)
* Cost management process In financial institutions (2h)
* Budgeting and responsibility accounting In financial institutions (4h)
* Pricing decisions, sale analysis and profitability analysis of financial products (2h)
* Strategic management accounting In financial institutions (4h)
 |
| ***Learning outcomes:*** | *Knowledge of management accounting in financial institutions (character of accounting system, specified cost positions, information for making decisions)* |
| ***Contact person:*** | *Magdalena Chmielowiec-Lewczuk;**magdalena.chmielowiec-lewczuk@ue.wroc.pl* |
| ***Literature:*** | *-* |
| ***Faculty:*** | *All students* |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | ***nie*** |  |

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| ***Title:*** | **Corporate Valuation** |
| ***Lecture hours:***  | 20 hours |
| ***Study period:*** | Summer  |
| ***Level:*** | Intermediate  |
| ***Location:*** | Wrocław |
| ***Examination:*** | Case  |
| ***Language:*** | English |
| ***Prerequisites:*** | Basics of Finance  |
| ***Course content:*** | Introduction to corporate valuation (the role and fundamental principles of valuation), overview of different approaches to valuationEstimation of discount rates, cash flows, terminal value and future growth Discounted cash flow models of corporate valuation (free cash to equity, free cash flow to firm and other models)Adjusted present value approaches to corporate valuation Dividend discount models Relative valuation – corporate valuation using multiples (P/E, P/BV, P/S ratios)Asset-based valuation Contingent claim approach – option pricing theory in corporate valuationSpecial cases in valuation of different companiesBasics of value-based management  |
| ***Learning outcomes:*** | **Knowledge:** Valuation is one of the most essential skills that students of finance should acquire. There is no major corporate investment decision that can be made without first asking the question: ‘What is it worth?’. This is a course that provides the opportunity to apply finance theories to practical corporate financial problems. The major issue that is examined during the course is the determination of corporate value. The objective of this course is to introduce the basic tools to understand the process of business valuation.**Skills:** The process of valuation developed in this course has a wide variety of applications to other business decisions. Thus, after completing this course, students should be able to apply their knowledge to a variety of valuation problems, such as valuing firms, new investment projects, and selected corporate strategies. In particular students should be able:* to value a firm using different methodologies,
* to analyze how financing decisions influence firm value.,
* to solve management problems associated with business value.

**Competencies:** Students should understand the importance of valuation in business environment and co-operate with various specialists with regard to corporate valuation  |
| ***Contact person:*** | Prof. Bartłomiej Nita, Ph.D. e-mail: bartlomiej.nita@ue.wroc.pl |
| ***Literature:*** | T. Coller, M. Goedhart, D. Wessels, *Valuation. Measuring and Managing the Value of Companies*, John Wiley and Sons, Hoboken 2005.A. Damodoran, *Investment Valuation*, John Wiley and Sons, New York 2002. |
| ***Faculty:*** | All students |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | nie |  |

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| ***Title:*** | **Accounting (e-learning)**  |
| ***Lecture hours:***  | 20 hours |
| ***Study period:*** | Summer or Winter (both)  |
| ***Level:*** | Basic (Introductory)  |
| ***Location:*** | Wrocław |
| ***Examination:*** | On-line test  |
| ***Language:*** | English |
| ***Prerequisites:*** | None |
| ***Course content:*** | 1. Accounting Information and Financial Statement
2. Accounting Cycle and Business transactions
3. Accrual Accounting
4. Cash, Receivable, and Sales
5. Inventory and Cost of Goods Sold
6. Long-term Assets
7. Current Liabilities
8. Long-term Liabilities
9. Stockholder’s Equity
10. Statement of Cash Flow
 |
| ***Learning outcomes:*** | **Knowledge:** Concepts, methods and rules of accounting in companies**Skills:** The student understands and applies the principles of accounting, is able to record business transactions and can produce financial statements as well as understands the role of accounting in corporate management**Competences:** The student is able to work with specialists in other areas and develops his or her by acquiring knowledge and skills  |
| ***Contact person:*** | Prof. Bartłomiej Nita, e-mail: bartlomiej.nita@ue.wroc.pl  |
| ***Literature:*** | 1. Financial Accounting: The Cornerstone of Business Decisions, International Edition, 2nd Edition, by J. Rich, D. Heitger, D.R. Hansen, M.M. Mowen, South-Western College Publishing 2011
2. Financial Accounting Principles. International edition, M. Powers and B.E. Needles, South Western College 2010
3. Accounting: Concepts and Applications, by S. Albrecht, J. Stice, E. Stice, M. Swain, South-Western, Division of Thomson Learning 2004
4. Using Financial Accounting Information, by G.A. Porter, C.L. Norton, Thomson South-Western 2010
 |
| ***Faculty:*** | All students |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | nie |  |

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| ***Title:*** | **BUSINESS BUDGETING** |
| ***Lecture hours:***  | 40 hours of IT-workshops |
| ***Study period:*** | both autumn and spring terms |
| ***Level:*** | advanced |
| ***Location:*** | Wrocław |
| ***Examination:*** | 1. Electronic report based on a complex case study including: written description of a company, basic assumptions and information necessary to prepare sub-budgets, master budget and envisaged financial statements, calculations presented in the form of tables or charts and conclusion resulting from ratio and variance analyses
2. Presentation of the major findings from the report
3. In-class activities
 |
| ***Language:*** | English |
| ***Prerequisites:*** | Acquaintance with fundamental concepts of management and accounting. |
| ***Course content:*** | The course combines theoretical and analytical approaches to budgeting-related issues.Lectures presenting a general concept of business budgeting are supplemented with IT-workshops in MS Excel environment, where students become acquainted with analytical techniques necessary for planning business activities. The whole course is supported with case study presenting a budgeting process from a practical perspective. |
| ***Learning outcomes:*** | **Knowledge**The course makes students familiar with such topics as: 1) Role of budgeting in an enterprise; 2) Principles of budgeting; 3) Phases of a budgeting process; 4) Different methods of budgeting; 5) Structure of a master budget and analysis of its elements; 6) Projected financial statements**Skills**The course helps to acquire such skills as: formulation of budgets in various manners (bottom-up, incremental, zero-based budgeting), and performing budgetary control.**Competences**The Business Budgeting course develops competences required for managers and controllers of enterprises in producing forecasts, setting plans and schedules, co-ordinating them and drawing budgets. |
| ***Contact person:*** | **Dr** **Joanna Dyczkowska**tel.: (071) 36-80-512, e-mail: Joanna.Dyczkowska@ue.wroc.pl  |
| ***Literature:*** | Materials will be submitted by the instructor.Recommended books:1. Robert Rachlin: *Total Business Budgeting: A Step-by-Step Guide with Forms, 2nd Edition*, Willey 1999
2. William R. Lalli (Editor): *Handbook of Budgeting, 5th Edition*, Willey 2003
3. Nils H. Rasmussen, Christopher J. Eichorn: *Budgeting: Technology, Trends, Software Selection, and Implementation,* Willey 2000
4. Janice M. Roehl-Anderson, Steven M. Bragg: *The Controller's Function: The Work of the Managerial Accountant, 3rd Edition*, Willey 2005
5. Steven M. Bragg**:** *Controller's Guide to Planning and Controlling Operations,* Willey 2004
 |
| ***Faculty:*** | Everyone is invited |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | ***nie*** |

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| ***Title:*** | **CONTROLLING (e-learning)** |
| ***Lecture hours:***  | 20 hours |
| ***Study period:*** | both winter and summer terms |
| ***Level:*** | advanced |
| ***Location:*** | Wrocław |
| ***Examination:*** | The examination consists of the following two components.1. Individual project (case study): 50% of the final grade
2. Final written exam: 50% of the final grade
 |
| ***Language:*** | English |
| ***Prerequisites:*** | Familiarity with fundamental concepts of management and accounting, including: organisational structures, balance sheet, profit and loss account, costing methods. |
| ***Course content:*** | The lectures\* have been grouped in 10 thematic units. Each unit discusses exhaustively a specific subject with a support of multimedia presentations and voice instructions. The lectures are concluded with sets of questions which intend to make course participants reflect on what they have learnt and encourage them to make further studies.The presentation of theoretical aspects will be supported with a multistage case study to be completed on one’s own. The said project refers to strategic and project controlling. It consists in a feasibility study and strategic planning for a complex infrastructural undertaking.The controlling course comprises the following ten e-learning modules.1. Controlling in business organisations
2. Controlling for planning support
3. Organization of a budgeting process
4. Budgetary control and internal reporting
5. Control procedures and ratio systems
6. Functional controlling
7. Project controlling
8. Strategic controlling
9. Controlling with support of information technologies
10. Developing and implementing controlling in a business organisation

\*This course may be selected as an independent subject or together with the 20-hour IT workshop: *Controlling with Excel* |
| ***Learning outcomes:*** | **Knowledge**Having completed the course the student should:- understand the controlling concept and its role in supporting business organisation.- be familiar with tasks of a controller in an enterprise or an institution.- be acquainted with methods and tools applied in controlling.- understand objectives of controlling in various functional areas of an organisation and know objectives of operational and strategic controlling.- be aware of importance of financial and managerial information in decision-making processes in a business organisation.- understands objectives of establishing responsibility centres in an organisation.**Competencies**Having completed the course the student should:- be capable of integrating quantitative and financial plans and of drawing budgets.- be able to develop ratios used for controlling purposes and interpret meaning of their values.- be capable of identifying information flows and financial and organisational links between particular work places, teams, projects and business units.- be able to monitor economic standing of a business organisation, evaluate budgets and detect discrepancies.**Skills**Having completed the course the student should:- be able to work in groups, negotiate and influence opinions of other people on economic issues.- be able to prepare professional controlling reports. |
| ***Contact person:*** | **Dr Tomasz Dyczkowski**phone: +48 71 36 80 512, e-mail: Tomasz.Dyczkowski@ue.wroc.pl  |
| ***Literature:*** | All necessary teaching materials will be available in an electronic version at the e-learning platform.Recommended supplementary reading:1. Drury C. (2008), *Management and Cost Accounting*, South Western Centage Learning, 7th Edition, London.
2. Merchant K. A., Van Der Stede W. A. (2007), *Management Control Systems: Performance Measurement, Evaluation and Incentives*. Pearson Education Limited, 2nd Edition, Essex.
3. Preißner, A. (2008), *Practical knowledge: Controlling. Basic concepts – tools – applications*, Hanser, Munich.
4. Reichmann, T. (2001), *Controlling with Ratios and Management Reports. Fundamentals of a Systematic Controlling Concept*, Franz Vahlen, Munich.
5. Roehl-Anderson, J.M., Bragg, S.M. (2005), *The controller’s function. The work or the managerial accountant*, Wiley, Hoboken.
 |
| ***Faculty:*** | Everyone is invited |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | ***nie*** |

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| ***Title:*** | **CONTROLLING WITH EXCEL (IT labs)** |
| ***Lecture hours:***  | 20 hours of IT-workshops |
| ***Study period:*** | both winter and summer terms |
| ***Level:*** | advanced |
| ***Location:*** | Wrocław |
| ***Examination:*** | The examination consists of the following three components.1. In-class performance (10% of the final grade)
2. Development of an own analytical model for a selected company or an institution (50% of the final grade)
3. Test exercise on Excel (40% of the final grade)
 |
| ***Language:*** | English |
| ***Prerequisites:*** | Familiarity with fundamental concepts of information technologies |
| ***Course content:*** | The course\* is offered in a form of practice-oriented workshops which combine profound knowledge on MS Excel tools with its application in work of controllers or management accountants.The course covers such areas of MS Excel applications as:1. parametric forecasting, planning and budgeting with ‘what-if’ analyses,
2. optimising production with solver,
3. re-engineering logistic processes with automated critical path analysis,
4. optimising investment strategies with financial functions and scenario analyses,
5. data mining with database functions and statistical tools,
6. financial monitoring with VBA procedures,
7. decision support with automated evaluations and comments (combining numeric and text variables),
8. and data visualisation (including managerial dashboards) with conditional formatting and customised charts.

\*This IT workshop can be selected as an independent subject or together with the 20-hour e-learning course: *Controlling*. |
| ***Learning outcomes:*** | **Knowledge**The course makes students familiar with such Excel tools as: built-in functions (conditional, financial, statistical, time, text and database ones), charts, conditional and custom formatting, pivot tables, ‘what-if’ analysis, solver, macros and VBA procedures.**Skills**The course helps to acquire such skills as: efficient work with spread sheets; selecting the most appropriate functions or tools; visualising economic data in an appealing manner; validating data, detecting and avoiding errors; optimising algorithms and protecting data.**Competences**The Controlling with Excel course helps to acquire the competence in using MS Excel in economic analysis at the advanced level. |
| ***Contact person:*** | **Dr Tomasz Dyczkowski**phone: 071 36-80-512, e-mail: Tomasz.Dyczkowski@ue.wroc.pl  |
| ***Literature:*** | All materials will be provided in an electronic versions by the course instructor.Recommended supplementary reading:1. Walkenbach J. (et al.) (2010/2013): *Excel 2010 (2013) Bible*, Wiley.
2. Walkenbach J. (2010/2013): *Excel 2010 (2013) Power Programming with VBA*, Wiley.
 |
| ***Faculty:*** | Everyone is invited |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | ***nie*** |

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| ***Title:*** | Beyond Budgeting |
| ***Lecture hours:***  | 10 hours  |
| ***Study period:*** | Summer  |
| ***Level:*** | Intermediate |
| ***Location:*** | Wrocław |
| ***Examination:*** | Written test |
| ***Language:*** | English  |
| ***Prerequisites:*** | Students should have basic knowledge in management, strategic management, accounting and corporate finance |
| ***Course content:*** | 1. The basics of Beyond Budgeting
2. Beyond Budgeting versus traditional budgeting
3. Principles of adaptive processes
4. Principles of radical decentralization
5. Beyond Budgeting in practice
 |
| ***Learning outcomes:*** | **Knowledge:** Beyond Budgeting is an alternative concept that represents new approach to organizational planning. This concept emphasizes the role of adaptive and decentralized organization. This course provides the opportunity to compare traditional and alternative approach to budgeting. **Skills:** Students should learn how to transform company into adaptive and decentralized organization. Students should also understand theories and practical applications of Beyond Budgeting. **Competencies:** Students should understand the differences between traditional budgeting and Beyond Budgeting and the consequences of applying these two systems.  |
| ***Contact person:*** | Dr Marcin Kowalewski e-mail: marcin.kowalewski@ue.wroc.pl |
| ***Literature:*** | * Hope J., Fraser R., *Beyond Budgeting How Managers Can Break Free from the Annual Performance Trap,* Harvard Business School Press 2003
* Hope J., Fraser R., *New Ways of Setting Reword: The Beyond Budgeting Model*, California Management Review, Summer Vol. 45, No.4 2003
* Hope J., Player S., *Beyond Performance Management*, Harvard Business Review Press, Boston 2012
 |
| ***Faculty:*** | All students  |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | nie |  |

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| **Title:** | Бухгалтерский учёт (лекции на русском языке)Accountancy |
| **Lecture hours:**  | Лекции и практические занятия: 30 часов |
| **Study period:** | зимний или летний курс |
| **Level:** | Элементарный |
| **Location:** | Вроцлав |
| **Examination:** | самостоятельная письменная работа  |
| **Language:** | Русский |
| **Prerequisites:** | знания, умения и владения по микроэкономике |
| **Course content:** | Международное сотрудничество в области торговли, производства и услуг требует знания языка бизнеса. Таким языком является располагающий определённым кругом понятий бухгалтерский учёт. Основной задачей бухгалтерского учёта является формирование полной и достоверной информации о деятельности организации и её имущественном положении, на основании которой становится возможным:* предотвращение отрицательных результатов хозяйственной деятельности организации;
* выявление внутрихозяйственных резервов обеспечения финансовой устойчивости организации;
* контроль за соблюдения законодательства при осуществлении организацией хозяйственных операций;
* контроль целесообразности хозяйственных операций;
* контроль наличия и движения имущества и обязательств;
* контроль использования материальных, трудовых и финансовых ресурсов;
* контроль соответствия деятельности утверждённым нормам, нормативам и сметам.
 |
| **Learning outcomes:** | понимание сущности и значения информации в развитии современного общества; знание основных методов, способов и средств получения, хранения, переработки информации; способен анализировать экономическую природу фактов хозяйственной деятельности. Студент способен ставить и решать прикладные задачи |
| **Contact person:** | dr Joanna Koczar, joanna.koczar@wp.pl, joanna.koczar@ue.wroc.pl |
| **Literature:** | Хендриксен Э.С., Ван Бреда М.Ф., Теория бухгалтерского учётаБулатов М.А., Теория бухгалтерского учётаАстахов В.П., Бухгалтерский (финансовый) учёт |
| **Faculty:** | все специальности |
| **czy przedmiot jest kopią przedmiotu prowadzonego na UE?** |  | tak - nazwa przedmiotu: Rachunkowośćwydział: ZIFkierunek: FiR, Zarządzaniespecjalność: wszystkie specjalności na obu kierunkachrok: FiR- 1, Zarządzanie -2 |

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| **Title:** | Стандарты финансовой отчётности (лекции на русском языке), Financial Reporting Standards |
| **Lecture hours:**  | Лекции: 20 часов  |
| **Study period:** | зимний или летний курс |
| **Level:** | продвинутый |
| **Location:** | Вроцлав |
| **Examination:** | самостоятельная письменная работа  |
| **Language:** | Русский |
| **Prerequisites:** | знания, умения и владения по бухгалтерскому учёту |
| **Course content:** | В связи с глобализацией экономики многие организации являются частью мирового сообщества активно участвующими в построении международной экономики. Знание международных стандартов, в первую очередь, необходимо специалистам тех организаций, которые ищут инвесторов и партнёров за рубежом. Только являясь частью общей экономической системы, можно успешно выступать на мировой финансовой бирже и находить компаньонов для взаимовыгодного сотрудничества.Одновременно в разных странах мира действуют национальные стандарты бухгалтерского учёта и финансовой отчётности, которые применяют организации, ведусщие свой бизнес на внутренней арене.Целю обучения предмета является:- понимание сущности и значения информации, источником которой является финансовая отчётность организации,- знание принципов МСФО,- знание принципов национальных стандартов некоторых стран Европы.Студент способен ставить и решать прикладные задачи в области стандартов. |
| **Learning outcomes:** | Понимание сущности и значения информации, источником которой является финансовая отчётность организации; умение составлять финансовую отчётность организации по принципам разных стандартов (МСФО, национальные стандарты). Студент способен ставить и решать прикладные задачи |
| **Contact person:** | dr Joanna Koczar, joanna.koczar@wp.pl, joanna.koczar@ue.wroc.pl |
| **Literature:** | Агеева О. А. Международные стандарты финансовой отчетности: учебное пособиеПалий В. Ф. Международные стандарты учета и финансовой отчетности : учебник  |
| **Faculty:** | все специальности |
| **czy przedmiot jest kopią przedmiotu prowadzonego na UE?** |  | tak - nazwa przedmiotu: Standardy sprawozdawczości finansowejwydział: ZIF, NEkierunek: FiR (2 stopień)specjalność: wszystkie specjalnościrok:ZIF-1r., NE- 2r. |

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| ***Title:*** | *Contabilidad de Gestión* |
| ***Lecture hours:***  | *6 ECTS**45 horas (Clases magistrales-20 horas, Clases de practica-25 horas)* |
| ***Study period:*** | *1r cuatrimestre (invierno)* |
| ***Level:*** | *Basico* |
| ***Location:*** | *Wrocław* |
| ***Examination:*** | *Test* |
| ***Language:*** | *Español* |
| ***Prerequisites:*** | *Conocimiento basico de contabilidad financiera* |
| ***Course content:*** | *Tema 1: Introducción a la contabilidad de gestión* *Tema 2: Clasificaciones y conceptos de costes* *Tema 3: Costes de órdenes de trabajos* *Tema 4: Costeo absorbente, costeo variable, imputación racional, costeo por secciones* *Tema 5: Costes y gestión basados en actividades* *Tema 6: Análisis coste-volumen-beneficio* |
| ***Learning outcomes:*** | *Los estudiantes, en su calidad de futuros directivos implicados en la toma de decisiones, van a ser usuarios de los resultados de los sistemas de contabilidad de gestión. Por tanto, el objetivo de este curso es preparar a los estudiantes para realizar y comprender los informes sobre costes de los productos, líneas de negocio, rentabilidad de áreas geográficas, etc.* *Los estudiantes al finalizar este curso estarán familiarizados con los objetivos, fundamentos de los sistemas de contabilidad de gestión, características de su diseño y diferentes tipos de usos en la planificación y el control que se pueden dar a los datos de contabilidad de gestión.* |
| ***Contact person:*** | *Dr Magdalena Kapelko,* *magdalena.kapelko@ue.wroc.pl* |
| ***Literature:*** | *Horngren, Datar y Foster. "Contabilidad de Costos: Un enfoque gerencial". Prentice Hall.* |
| ***Faculty:*** | *All students* |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | *nie* |  |

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| ***Title:*** | Balanced Scorecard |
| ***Lecture hours:***  | 15 hours |
| ***Study period:*** | Winter or Summer (both) |
| ***Level:*** | Intermediate |
| ***Location:*** | Wrocław |
| ***Examination:*** | Written test  |
| ***Language:*** | English  |
| ***Prerequisites:*** | Students should have basic knowledge in strategic management, accounting and corporate finance  |
| ***Course content:*** | 1. Introduction to Performance Measurement and the Balanced Scorecard2. Developing the Strategy Map3. Measures, Targets and Initiatives4. Cascading the Balanced Scorecard5. Cases of implementation in private and public sector |
| ***Learning outcomes:*** | Knowledge of Balanced Scorecard (students should learn how the Balanced Scorecard translates a company's vision and strategy into a coherent set of performance measures, methods of cascading the Balanced Scorecard) |
| ***Contact person:*** | Dr Maria Nieplowicz, maria.nieplowicz@ue.wroc.pl |
| ***Literature:*** | Kaplan R.S., Norton D.P., The Balanced Scorecard: Translating Strategy into Action, United States of America 1996.Kaplan R.S., Norton D.P., Strategy Maps: Converting Intangible Assets into Tangible Outcomes, Harvard Business School Publishing Corporation, United States of America 2004.Kaplan R.S., Norton D.P., Alignment: Using the Balanced Scorecard to Create Corporate Synergies, Harvard Business School Publishing Corporation, United States of America 2006.Niven P. R: Balanced Scorecard Diagnostic.Maintaing Maximum Performance. United States of America: John Wiley & Sons Inc. 2005.Niven P. R: Balanced Scorecard step-by-step for Government and Nonprofit Agencies. United States of America: John Wiley & Sons Inc. 2003. |
| ***Faculty:*** | All students  |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | Nie |  |

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| ***Title:*** | Lean accounting |
| ***Lecture hours:***  | 10 hours  |
| ***Study period:*** | Winter or summer |
| ***Level:*** | Intermediate |
| ***Location:*** | Wrocław |
| ***Examination:*** | Attendance and Essay |
| ***Language:*** | English  |
| ***Prerequisites:*** | Students should have basic knowledge in management, strategic management, accounting and corporate finance |
| ***Course content:*** | 1. The basics of lean management
2. Path to lean accounting
3. Performance measurement of lean accounting
4. Sales, operational and financial planning (SOFP)
5. Target costing and value stream costing
 |
| ***Learning outcomes:*** | **Knowledge:** Thiscourse presents the main aspects of lean accounting and emphasizes the role of lean accounting in process of implementation lean management to an enterprise. Leanmanagement is one of the most popular and effective management concepts derived from Japanese global enterprises like Toyota. Traditional accounting is out of kilter with lean management and should be changed into lean accounting. This course provides information about performance measurement, operational planning and cost accounting of lean accounting. **Skills:** Students should understand theories and practical applications of main aspects of lean accounting. **Competencies:** Students should understand the differences between traditional accounting and lean accounting. |
| ***Contact person:*** | Dr Marcin Kowalewski e-mail: marcin.kowalewski@ue.wroc.pl |
| ***Literature:*** | * Maskell B., Baggaley B., Grasso L*., Practical Lean Accounting: A Proven System for Measuring and Managing the Lean Enterprise*, Second Edition, Productivity Press, 2011
* Maskell B., Baggley B., Lean Accounting: What’s It All About?, „Target” Vol. 22, Number 1/2006
* Maskell B., Kennedy F., Why Do We Need Lean Accounting and How Does It Work? „The Journal of Corporate Accounting & Finance”, March/April 2007
* DeBusk G. K., Use Lean Accounting to Add Value to the Organization, „The Journal of Corporate Accounting & Finance” March/April 2012
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| ***Faculty:*** | All students  |

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| ***Title:*** | **Internal Auditing**  |
| ***Lecture hours:***  | 20 hours |
| ***Study period:*** | Winter or Summer  |
| ***Level:*** | Intermediate  |
| ***Location:*** | Wrocław |
| ***Examination:*** | Case |
| ***Language:*** | English |
| ***Prerequisites:*** | None |
| ***Course content:*** | 1. *Fundamental Internal Audit Concepts*
2. *The International Professional Practices Framework*
3. *Governance*
4. *Risk Management*
5. *Business Processes and Risks*
6. *Internal Control*
7. *Information Technology Risks and Controls*
8. *Managing the Internal Audit Function*
9. *Audit Evidence and Working Papers*
10. *Conducting the Assurance Engagement*
 |
| ***Learning outcomes:*** | **Knowledge:** understanding of internal auditing and the internal audit process, competence needed to excel as an internal auditor, structure and mandatory IPPF guidance, enterprise-wide governance principles, what is meant by internal control, the policies and procedures of internal auditing, the key activities involved in planning and performing an assurance engagement and reporting the engagement outcomes.**Skills:** Students should be able:* to describe the role of internal audit function in the governance process,
* to define risk and enterprise risk management,
* to describe the different roles the internal audit can play in the enterprise risk management,
* to identify key business processes in an organization,
* identify and assess the key risks to an organization’s objectives,
* to determine an annual internal audit plan,
* to identify the different types of controls,
* to understand what it means to gather and appropriately evaluate sufficient appropriate audit evidence.

**Competences:** The student is able to work with specialists in the internal audit department.  |
| ***Contact person:*** | Piotr Bednarek, Ph.D. e-mail: piotr.bednarek@ue.wroc.pl |
| ***Literature:*** | 1. Kurt F. Reding, and others, Internal Auditing: Assurance & Consulting Services, The IIRF, 2009.
2. Lawrence B. Sawyer, Mortimer A. Dittenhofer, James H. Scheiner, Sawyer’s Internal Auditing, The IIA, 2005.
3. Dan Swanson, Swanson on Internal Auditing, ITGP, 2010.
4. K.H. Spencer Pickett, The internal auditing handbook, John Wiley and Sons, 2010.
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| ***Faculty:*** | Everyone is invited |
| ***czy przedmiot jest kopią przedmiotu prowadzonego na UE?*** | *nie*  |  |