



Jihočeská univerzita
v Českých Budějovicích
University of South Bohemia
in České Budějovice

FINANCIAL STATEMENTS

- Introducing to course
- Methodology notes



Syllabus

Jihočeská univerzita v Českých Budějovicích
Branišovská 1645/31a
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IČ: 60076658



EVROPSKÁ UNIE
Evropské strukturální a investiční fondy
Operační program Výzkum, vývoj a vzdělávání





Course Description - Syllabus				
Course Name (Course Abbreviation)	FINANCIAL STATEMENTS (YUZA)			
	full-time study			
Course Type	compulsory			Recommended Year / Semester
Course Extent	2l + 1s	Hours per week	3	Credits
Course Completion	credit, examination			Teaching Form lectures, seminars
Teachers	Ing. Jaroslav Svoboda, Ph.D.			
Objectives				
<p>The aim of the course is the analysis of financial statements in the Czech accounting regulation and world-wide context (esp. IFRS/IAS). After primary characteristics of the accounting system in its entirety, specifications of items containable in this system, preceding activities necessary for a compilation of financial statements are further determined. The composition of financial statements is compound: balance sheet; profit/loss (income) statement; supplement to statements; statement of cash flow; statement of change in shareholders' capital. Relevant topics are linked to basic methods of financial analysis of accounting statements.</p>				
Prerequisites				
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Competences				
<p>Students understand the principles and methodology of a compilation of financial statements of an enterprise within the Czech legislation and the context of IFRS/IAS.</p>				
Course Content				
<p><u>Topics:</u></p> <ol style="list-style-type: none">1. Introduction to course, methodology notes.2. Introducing to accounting: essence, meaning and function of accounting, generally preconditions (basic conception, legal regulation), accounting rules, general accounting principles, list of accounts.3. Worldwide regulation and harmonisation of accounting and financial statements; approach to accounting.4. Closing of accounting books – preparatory works, inventorying, tax analysis, operations with closing books.5. Purposes and characteristics of financial statements.6. Financial Statements: Balance Sheet – content and formal requirements.7. Financial Statements: Profit/loss (Income) Statement – content and formal requirements.8. Financial Statements: Supplement (Notes) to Statements – content and formal requirements.9. Financial Statements: Statement of Cash Flow – content and formal requirements, methodology of calculation.10. Financial Statements: Statement of Change in Shareholders' Capital – content and formal				



requirements. 11. Analysis of Financial Statements: Financial Analysis – introducing. 12. Analysis of Financial Statements: Financial Analysis – basis methods (ratio analysis).	
Requirements	
<u>Credit Requirements:</u> <ul style="list-style-type: none">- Active course attendance, 80% at least.- Successful completion of test – 70%, one possible correction test- An essay <u>Examination Requirements:</u> <ul style="list-style-type: none">- Passing a written test; 60% at least- Passing an oral exam	
Methods	
<u>Teaching Methods:</u> <ul style="list-style-type: none">- Presentation- Seminar- Consultation <u>Evaluation Methods:</u> <ul style="list-style-type: none">- Written tests- Oral examination	
Recommended Bibliography	
<u>Primary:</u> <ul style="list-style-type: none">• <u>legal regulations:</u><ol style="list-style-type: none">1. Act No. 593/1991 Coll. On Accounting; as amended2. Order of the Ministry of Finance of the Czech Republic 500/2002 Coll.; as amended3. Czech Accounting Standards4. International Financial Reporting Standards• <u>publications:</u><ul style="list-style-type: none">○ <u>Primary:</u><ol style="list-style-type: none">1. ACCA. (2017). ACCA F3 Complete Text. Financial Accounting. Great Britain: Kaplan Publishing2. Ryneš, P. (2018). Podvojný účetnictví a účetní závěrka: průvodce podvojným účetnictvím k 1.1.2018. 18. aktualiz. vyd. Olomouc: ANAG.3. Sládková, E. a kol. (2016). Účetnictví - výkaznictví podle českých účetních předpisů. Praha: ICU.4. Svoboda, J. (2018). Financial Statements – study text. České Budějovice: JU EF○ <u>Secondary:</u><ol style="list-style-type: none">1. ACCA. (2016). ACCA F7 Complete Text. Financial Reporting. Great Britain: Kaplan Publishing	



2. Vašek, L. a kol. (2012). Finanční účetnictví a výkaznictví. Praha: ICÚ.