

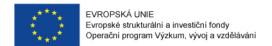
FINANCIAL STATEMENTS

- Introducing to course
- Methodology notes



Syllabus

Jihočeská univerzita v Českých Budějovicích Branišovská 1645/31a 370 o5 České Budějovice IČ: 60076658







Course Description - Syllabus							
Course Name	FINANCIAL STATEMENTS (YUZA)						
(Course Abbreviation)	full-time study						
Course Type	compulso	ory		Recommended			
				Year / Semester			
Course Extent	2l + 1S	Hours per week	3	Credits			
Course Completion	credit, ex	amination		Teaching Form	lectures,		
					seminars		
Teachers	Ing. Jaros	lav Svoboda, Ph.D					
Objectives			•	_			

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 it this system, preceding activities necessary for a compilation of financial statements are further determinated. 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.

D		
Prerequ	IICITAC	
1 1 6 1 6 9 1	JISICCS	

-

Competences

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.

Course Content

Topics:

- 1. Introduction to course, methodology notes.
- 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

Credit Requirements:

- Active course attendance, 80% at least.
- Successful completion of test 70%, one possible correction test
- An essay

Examination Requirements:

- Passing a written test; 60% at least
- Passing an oral exam

Methods

Teaching Methods:

- Presentation
- Seminar
- Consultation

Evaluation Methods:

- Witten tests
- Oral examination

Recommended Bibliography

Primary:

- legal regulations:
- 1. Act No. 593/1991 Coll. On Accounting; as amended
- 2. Order of the Ministry of Finance of the Czech Republic 500/2002 Coll.; as amended
- 3. Czech Accounting Standards
- 4. International Financial Reporting Standards
- <u>publications:</u>
 - o Primary:
 - 1. ACCA. (2017). ACCA F₃ Complete Text. Financial Accounting. Great Britain: Kaplan Publishing
 - 2. Ryneš, P. (2018). Podvojné 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
 - Secondary:
 - 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.