**Seminaria FAP**

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| Prof. dr hab. Anna Karmańska | Global, macro- and micro economical aspects of the accounting policy and trends of changes in the accounting law on the background of global changes and context of sustainable development. Valuation in accounting: areas, methods, risk and ethics. Concepts of: management accounting and in the cost accounting. Managerial and financial accounting: for capital groups and also in the insurance sector.  Accounting in the cyberspace. "Business models" in terms of management concepts and managerial reporting. Corporate reporting (financial and narrative) - institutional aspects, concepts and law. Corporate reporting: disclosure and risk management.  Budgeting and controlling, internal and external (statutory) audit. |
| dr hab. Monika Łada | Cost accounting in companiesManagement accounting for projectsThe social dimension of accountingPerformance managementLean management accountingAccounting for start-ups |
| dr Katarzyna Bareja | Income measurementAsset measurementLocal and international standardsGroup accountsIntangiblesIntegrated reportingSocial and environmental accountingHuman capital accountingIntellectual capital reportsAccounting theory and practice |
| dr Magdalena Giedroyć | Usefulness of accounting information systemsAccounting standards: are they really useful?Usefulness of financial statementsThe reliability of the various valuation methods in accountingStandardization and Harmonization of Accounting  |
| dr Michał Kaczmarski | 1. White-collar-crime in corporate environment:
* Financial statement fraud
* Asset misappropriation
* Bribery and corruption
* Theft of data and intellectual property fraud
* Procurement fraud
* Bankruptcy to the detriment of creditors
1. Fraud risk management (prevention, detection and investigation)
2. Corporate criminal, civil and administrative liability in case of confirmed fraud or misconduct
3. Forensic investigations in corporate environment
4. Anti-money laundering and combating of terrorism financing
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| dr Katarzyna Klimczak  | Financial reporting under national standardsFinancial reporting under IFRSReporting on capital marketsSocio-economic environment of accounting and its influence on accounting practiceThe use of machine readable data (XBRL, iXBRL) for reporting purposes |
| dr Katarzyna Kobiela-Pionnier | Financial accountingFinancial reporting,Cost accounting,CSR and integrated reportingFinancial analysis |
| dr Edyta Łazarowicz | Financial Reporting under IFRS, Financial Reporting under National Regulations, Comparability of Financial Statements, Communication in Financial Reporting  |
| dr Małgorzata Mierzejewska | Income taxesTax optimalizationTax policy Comparisons of tax systems Tax reliefs and exemptions Differences between accounting and taxationSocial security systems models |