



Subject card

Subject name and code	FINANCIAL ANALYSIS, PG_00037866						
Field of study	Management						
Date of commencement of studies	October 2021	Academic year of realisation of subject			2021/2022		
Education level	second-cycle studies	Subject group			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	Full-time studies	Mode of delivery			e-learning		
Year of study	1	Language of instruction			English		
Semester of study	2	ECTS credits			4.0		
Learning profile	general academic profile	Assessment form			assessment		
Conducting unit	Department of Economic Analysis and Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Katarzyna Kubiszewska					
	Teachers	Arturas Balkevicius dr Katarzyna Kubiszewska					
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	E-learning hours included: 60.0						
	Financial Anaysis (lectures, 2022) - Moodle ID: 21602 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=21602 Financial Analysis exercises - New (copy) - Moodle ID: 20547 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=20547						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan	Participation in consultation hours	Self-study	SUM		
	Number of study hours	60	5.0	35.0	100		
Subject objectives	The objectives of this course are to ensure that students are knowledgeable of the theory and contemporary issues concerning financial analyses of the situation of firms. Students should be familiar with the causes and symptoms of financial crisis.						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[K7_W01] has a broadened knowledge of the nature and relationships between management and other economic sciences to the extent necessary to analyse and evaluate the essence of economic processes	Student knows the principles of the financial analysis of a selected company.			[SW1] Assessment of factual knowledge		
	[K7_U04] models and forecasts socio-economic processes using advanced quantitative and qualitative methods	Students make conclusions from the ratio analyses.			[SU4] Assessment of ability to use methods and tools		
	[K7_U09] uses financial data to make short-term and strategic decisions, assess liquidity and financial condition	Students compare the performance of various companies using different types of financial ratios.			[SU3] Assessment of ability to use knowledge gained from the subject		
	[K7_W09] has an in-depth knowledge allowing for analysing, diagnosing and solving problems arising in organisations and its particular areas of activity as well as methods of estimating value, market and strategic potential	Student evaluates the performance of the selected company after having prepared the financial analysis.			[SW2] Assessment of knowledge contained in presentation		

Subject contents	<ol style="list-style-type: none"> 1. Introduction to the course 2. Analysis of production 3. Analysis of TFA 4. Analysis of inventory management 5. Analysis of HR 6. Balance statement 7. Pre-eliminary analyses of balance sheet 8. Solvency analysis 9. Profitability analyses 10. Income statement analyses 11. CF analysis 12. Activity analyses 13. Liquidity analyses 14. Financial report comparisons 		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	60.0%	51.0%
	Project	60.0%	49.0%
Recommended reading	Basic literature	Fridson M.S., Alvarez F. (2022) Financial Statement Analysis: A Practitioner's Guide, Fifth Edition. Robinson T.R., (2020) International Financial Statement Analysis, 4th Edition. Robinson T.R., Henry E., Pirie W.L., Broihahn M.A., Cope A.T. (2022), International Financial Statement Analysis (CFA Institute Investment Series) 3rd Edition	
	Supplementary literature	Lessambo F.I. (2018) Financial Statements: Analysis and Reporting	
	eResources addresses		
Example issues/ example questions/ tasks being completed	<ul style="list-style-type: none"> • Analysis of Financial Statements. • Analysis of labour costs • Profitability vs. liquidity 		
Work placement	Not applicable		