



Subject card

Subject name and code	FINANCIAL ANALYSIS, PG_00058558						
Field of study	Economic Analytics						
Date of commencement of studies	October 2023	Academic year of realisation of subject			2024/2025		
Education level	first-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	Part-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	3	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 inż. Piotr Figura					
	Teachers						
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	8.0	16.0	0.0	0.0	0.0	24
	E-learning hours included: 0.0						
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	24		10.0		66.0	100
Subject objectives	Analyzes and evaluates financial situation of the company in various aspects using relevant data and choosing appropriate methods.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_U05] designs innovative solutions to complex problems obtaining economic and socially valuable results		analyzes financial situation of the company using varied set of methods and techniques and obtains valuable results for decision-making proces		[SU4] Assessment of ability to use methods and tools [SU2] Assessment of ability to analyse information		
	[K6_W03] identifies reliable sources of information relevant to the analyzed issues		identifies reliable sorces of information important to conducted analyses		[SW1] Assessment of factual knowledge		

Subject contents	<p>Lectures: Concept, form, function and types of economic analysis. Methods of the analyses, qualitative, quantitative, cause-effect, and comparative. Procedure of the analytical and universal principles of the work of analyst. Revenue analysis and cost analysis. Analysis of profit and profitability of the company. Evaluation of the total assets and total liabilities based on the balance statement. Ratio analysis of tangible assets. Liquidity analysis based on the balance sheet and cash flow. Efficiency in the management of inventories, receivables collection and repayment of liabilities. Analysis of working capital and cash cycle. Analysis of debt. Basis for discriminant analysis and its application in predicting bankruptcy of firms. Test methods for efficiency of investment projects. Analysis of capital market indicators.</p> <p>Seminars: Calculation of dynamics indexes and the growth rates for the economic values with the application of different bases. Comparative analysis based on the standard economic indicators of inequality systems. Cause-effect analysis of revenues and net profit. Revenue analysis and cost analysis. Analysis of profit and profitability of the company. Evaluation of the total assets and total liabilities based on the balance statement. Ratio analysis of tangible assets. Calculation and interpretation of indicators of financial liquidity. Evaluation of management of inventories, of the collection of receivables and repayment of liabilities, analysis of working capital and cash cycle. Analysis of debt. Evaluation of the financial situation of companies using selected methods of discriminant analysis. Calculation and interpretation of indicators: NPV, NPVR, the IRR on the basis of investment projects.</p>											
Prerequisites and co-requisites	No requirements											
Assessment methods and criteria	<table border="1" data-bbox="450 958 1489 1070"> <thead> <tr> <th data-bbox="450 958 794 992">Subject passing criteria</th> <th data-bbox="794 958 1139 992">Passing threshold</th> <th data-bbox="1139 958 1489 992">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="450 992 794 1025">Tests during the semester</td> <td data-bbox="794 992 1139 1025">60.0%</td> <td data-bbox="1139 992 1489 1025">50.0%</td> </tr> <tr> <td data-bbox="450 1025 794 1070">Written exam</td> <td data-bbox="794 1025 1139 1070">60.0%</td> <td data-bbox="1139 1025 1489 1070">50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Tests during the semester	60.0%	50.0%	Written exam	60.0%	50.0%
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Tests during the semester	60.0%	50.0%										
Written exam	60.0%	50.0%										
Recommended reading	Basic literature	<p>Bednarski, L. (2021). Analiza finansowa w przedsiębiorstwie. Warszawa: CeDeWu. Bławat, F., Drajska, E., Figura, P., Gawrycka, M., Korol, T., Prusak B., (2020). Analiza finansowa przedsiębiorstwa. Ocena sprawozdań finansowych, analiza wskaźnikowa. Warszawa: CeDeWu. Bławat, F., Drajska, E., Figura, P., Gawrycka, M., Korol, T., Prusak B., (2020). Analiza finansowa przedsiębiorstwa. Finansowanie, inwestycje, wartość, syntetyczna ocena kondycji finansowej. Warszawa: CeDeWu. Bławat, F. (2020). Podstawy analizy ekonomicznej. Teorie, przykłady, zadania. Warszawa: CeDeWu. Gabrusewicz, W.(2012). Podstawy analizy finansowej. Warszawa: PWE. Gołębiowski, G., Tłaczała, A. (2013). Analiza finansowa w teorii i praktyce. Warszawa: Difin. Jerzemska, M. (2018). Analiza ekonomiczna w przedsiębiorstwie. Warszawa: PWE. Pomykańska, B., Pomykański, P. (2017). Analiza finansowa przedsiębiorstwa. Warszawa: PWN. Sierpińska, M., Jachna, T. (2016). Ocena przedsiębiorstwa według standardów światowych. Warszawa: PWN. Skowronek Mielczarek, A., Leszczyński, Z. (2008). Analiza działalności i rozwoju przedsiębiorstwa. Warszawa: PWE.</p>										
	Supplementary literature	<p>Figura, P. (2012). Wartości wzorcowe wskaźników finansowych przedsiębiorstw giełdowych. Warszawa: CeDeWu. Michalski, G. (2005). Płynność finansowa w małych i średnich przedsiębiorstwach. Warszawa: PWN. Prusak, B. (2012). Wskaźniki rynku kapitałowego - zastosowanie w wycenach przedsiębiorstw oraz w strategiach inwestycyjnych. Warszawa: CeDeWu. Wędzki, D. (2019). Analiza wskaźnikowa sprawozdania finansowego według polskiego prawa bilansowego, Warszawa: Wydawnictwo Nieoczywiste. Wędzki, D. (2007). Zarządzanie płynnością finansową w przedsiębiorstwie. Warszawa: PWN.</p>										
	eResources addresses	Adresy na platformie eNauczanie:										
Example issues/ example questions/ tasks being completed	<p>Calculate and interpret liquidity ratios for selected stock company. Calculate and interpret activity ratios for selected stock company. Calculate and interpret debt ratios for selected stock company. Conduct the analysis of profitability for selected stock company. Evaluate the risk of bankruptcy for selected stock company.</p>											
Work placement	Not applicable											