



## Subject card

Subject name and code	FINANCIAL ANALYSIS OF THE ENTERPRISE, PG_00058402						
Field of study	Economics						
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	Full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			5.0		
Learning profile	general academic profile	Assessment form			exam		
Conducting unit	Department of Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr inż. Piotr Figura				
	Teachers		dr inż. Piotr Figura				
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: 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	60		10.0		55.0	125
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 challenging problems by applying knowledge from the field of economic analytics, achieving economically and socially valuable outcomes.		analyzes financial situation of the company using varied set of methods and techniques and obtains valuable results for decision-making proces		[SU2] Assessment of ability to analyse information [SU4] Assessment of ability to use methods and tools		
	[K6_W03] Knows reliable sources of information and uses advanced knowledge to explain fundamental dilemmas of the modern economy.		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.</p>											
Prerequisites and co-requisites												
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="456 949 794 972">Subject passing criteria</th> <th data-bbox="801 949 1139 972">Passing threshold</th> <th data-bbox="1145 949 1482 972">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 981 794 1003">Tests during the semester</td> <td data-bbox="801 981 1139 1003">60.0%</td> <td data-bbox="1145 981 1482 1003">50.0%</td> </tr> <tr> <td data-bbox="456 1012 794 1034">Written exam</td> <td data-bbox="801 1012 1139 1034">60.0%</td> <td data-bbox="1145 1012 1482 1034">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%
Subject passing criteria	Passing threshold	Percentage of the final grade										
Tests during the semester	60.0%	50.0%										
Written exam	60.0%	50.0%										
Recommended reading	<p>Basic literature</p>	<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.  Jerzemowska, 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>										
	<p>Supplementary literature</p>	<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>										
	<p>eResources addresses</p>	<p>Adresy na platformie eNauczanie:  Analiza finansowa przedsiębiorstwa (zima 2024) - Moodle ID: 39634  <a href="https://enauzanie.pg.edu.pl/moodle/course/view.php?id=39634">https://enauzanie.pg.edu.pl/moodle/course/view.php?id=39634</a></p>										
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
----------------	----------------

Document generated electronically. Does not require a seal or signature.