GDAŃSK UNIVERSITY OF TECHNOLOGY

Subject card

Subject name and code	Financial Analysis of the Enterprise, PG_00067937		
Field of study	Economics		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2026/2027
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 -> Faculties of Gdańsk University of Technology		
Name and surname of lecturer (lecturers)	Subject supervisor	dr inż. Piotr Figura	
	Teachers		

Lesson types

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

eNauczanie source addresses:

Moodle ID: 7895 Analiza finansowa przedsiębiorstw_zima2026
https://enauczanie.pg.edu.pl/2025/course/view.php?id=7895

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	60.0	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_W03] is familiar with reliable sources of information and employs advanced knowledge to explain the fundamental dilemmas of the contemporary economy	identifies reliable sorces of information important to conducted analyses	[SW1] Assessment of factual knowledge
[K6_U05] leverages the knowledge acquired in the field of economics to solve challenging problems, achieving results that are economically and socially valuable.	analyzes financial situation of the company using varied set of methods and techniques and abtains valuable results for decision-making proces	[SU2] Assessment of ability to analyse information [SU4] Assessment of ability to use methods and tools

Subject contents	Course content – lecture 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. 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.
Prerequisites and co-requisites	

Assessment methods and criteria

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

Basic literature	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. Pomykalska, B., Pomykalski, 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.
Supplementary literature	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.
eResources addresses	

Example issues/ example questions/ tasks being completed	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.

Practical activites within the subject	Not applicable

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