



Subject card

Subject name and code	FINANCIAL ANALYSIS, PG_00061102						
Field of study	Management						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026		
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		exam		
Conducting unit	Department of Finance -> Faculty of Management and Economics -> Wydziały Politechniki Gdańskiej						
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	30.0	30.0	0.0	0.0	0.0	60
	E-learning hours included: 60.0						
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		6.0		34.0	100
Subject objectives	Assesses the company's financial situation on the basis of an in-depth analysis of all areas of its operation						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K7_W06] knows and understands the principles of evaluating the reliability of utilized data, applying in-depth specialized knowledge in the field of economic analysis.		identifies appropriate financial indicators for assessing a specific aspect of a company's performance		[SW3] Assessment of knowledge contained in written work and projects		
	[K7_U01] creates innovative solutions for complex and unstructured processes, considering unpredictable environmental conditions through the synthesis of information from various sources.		assesses the financial situation on the basis of analyzes carried out by synthesizing information from many sources		[SU2] Assessment of ability to analyse information		
Subject contents	Introduction to the subject Production implementation analysis Analysis of used fixed assets Materials management analysis Human resource analysis Company balance sheet Preliminary balance sheet analysis Debt analysis Profitability analysis Analysis of the profit and loss account CF analysis Efficiency analysis Liquidity analysis Comparison of financial reports						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Project		60.0%		49.0%		
	Exam		60.0%		51.0%		

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	Financial analysis of reports Labor cost analysis Profitability and profitability	
Work placement	Not applicable	

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