



Subject card

Subject name and code	FINANCIAL ANALYSIS, PG_00061102						
Field of study	Management						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2026/2027		
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 -> Faculties of Gdańsk University of Technology						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Katarzyna Kubiszewska					
	Teachers	dr Katarzyna Kubiszewska					
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: 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_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		
	[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		
Subject contents	Course content – lecture 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
	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	Financial analysis of reports Labor cost analysis Profitability and profitability		
Practical activities within the subject	Not applicable		

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