

Subject card

Subject name and code	Economic and financial analysis, PG_00123459						
Field of study	Economics						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Specialty subject group		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish polish		
Semester of study	3	ECTS credits			1.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Economics and Management of Transportation Companies -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Joanna Krupska				
	Teachers		dr Joanna Krupska				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	0.0	0.0	0.0	15
	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	15		0.0		0.0	15
Subject objectives	1. To familiarize students with the subject of extended economics and the functions of finance in an enterprise 2. To familiarize students with patterns of structures and dynamics of changes in the assets and liabilities of an enterprise 3. Determining the auditor's ability to control the validity of incurring expenses and own costs enterprise and obtaining revenues from sales 4. Determining the determinants of financing the operating and investment activities of the enterprise 5. Determining the auditor's ability to control the operational and financial results of enterprises						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONMU2_W09] has an in-depth knowledge of the evolution of theories describing economic entities and organisations as well as public institutions; knows the connections between them	The student is able to assess the levels of results appropriate for the forms of enterprises operational and financial	[SW4] test/exam - oral or written
	[EKONMU2_K01] recognises the importance of knowledge in the field of economics in the process of identifying and solving economic problems and of consulting experts when having difficulties in solving them independently	The student is able to assess the structure of own costs appropriate for the types of enterprises and the company's revenues	[SK2] presentation/project/paper/report [SK4] test/exam - oral or written
	[EKONMU2_W04] knows different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	The student shows openness to experiences resulting from property changes in enterprises	[SW4] test/exam - oral or written
	[EKONMU2_W08] has an in-depth knowledge of processes occurring in enterprises and economic organisations and with related areas, as well as of processes of change in public institutions; knows methods of research on the regularities governing these changes, taking into account the influence of external stakeholders on them	The student appreciates the social importance of the financial order in an enterprise	[SW4] test/exam - oral or written
	[EKONMU2_U06] can practically apply various forms and range of acquired knowledge in economics, finance and management, supplementing it with an independent critical analysis of its efficiency and usefulness	The student classifies the sources of financing the activities of enterprises	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[EKONMU2_U03] can analyse causes and course of economic and social processes and phenomena, formulate his/her own opinions on the subject, construct research hypotheses, and select and apply methods of their verification	The student analyzes the cognitive values of active and passive enterprise structures	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
[EKONMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; can assess risks and threats and find ways of counteracting their effects	The student pays attention to financial flows occurring in enterprises	[SK2] presentation/project/paper/report [SK4] test/exam - oral or written	
Subject contents	1. Topics of finance and economics of enterprises as an area of audit research 2. Controlling and assessing the structures and dynamics of assets and liabilities in enterprise operations 3. Controlling and assessing the structures and dynamics of revenues and own costs in enterprise operations 4. Problems of economic and financial efficiency in auditing enterprises 5. Auditor preparing reports on the economic and financial efficiency of enterprises		
Prerequisites and co-requisites	1. Basic knowledge of finance, economics and business organization 2. Systematics of financial issues occurring in enterprises 3. Competent understanding of the use of funding sources and management processes economic activities of enterprises		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written test	60.0%	100.0%
Recommended reading	Basic literature	Financial efficiency of enterprises. Scientific editor: K.Szałucki. WUG, Gdańsk 2017 K.Winiarska: Financial audit. PWE, Warsaw 2009 Audit of financial statements. Ed. W.Gabrusiewicz. PWE, Warsaw 2014	
	Supplementary literature	The role of profitability indicators of Gdańsk road freight transport companies in the context of discriminant analysis, , J.Krupska, J.Hartenberger-Liszek, Transport of Economics and Logistics 2019 no. 84 Saunders E.J. Audit and internal control in enterprises. 2nd edition, PIKW Czestochowa 2003. Business economics. Collective work edited by J. Engelhardt. CeDeWu, Warsaw	
	eResources addresses		

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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