

Subject card

Subject name and code	Finance of Companies, PG_00119474						
Field of study	Economics						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study Optional subject group		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			1.0		
Learning profile	academic	Assessment form			credit		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Jarosław Kempa				
	Teachers		dr Jarosław Kempa				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	6.0	0.0	0.0	0.0	6
	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	6		0.0		0.0	6
Subject objectives	Students will learn the methods of financial analysis and develop the ability to assess the financial situation of an enterprise.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_U08] has the ability to observe, understand and analyse economic and social phenomena and processes using appropriate scientific methods	has the ability to observe and understand phenomena in the field of finance using adequate scientific methods	[SU4] test/exam - oral or written
	[EKONL3_U06] uses the knowledge acquired in economics, finance and management to solve economic and social dilemmas arising in the professional context	uses his knowledge of finance to solve professional problems	[SU4] test/exam - oral or written
	[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	can use their knowledge of finance to analyze economic and social processes	[SU4] test/exam - oral or written
	[EKONL3_W07] has advanced knowledge of the basic economic and financial principles of the functioning and management of economic entities and organisations as well as the legal, organisational, moral and ethical norms and rules governing the functioning of public institutions	has basic knowledge of running the company's financial management	[SW4] test/exam - oral or written
	[EKONL3_U01] can correctly interpret economic and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	can correctly interpret and apply knowledge of company finances to explain economic phenomena	[SU4] test/exam - oral or written
	[EKONL3_W04] knows the types of economic and social ties and the regularities governing them	knows the types of economic ties in the field of finance and the regularities that govern them	[SW4] test/exam - oral or written
	[EKONL3_K02] is aware of the level of knowledge in the field of economics and understands the need to deepen and update this knowledge throughout life	is aware of the level of his knowledge in the field of finance and understands the need to deepen it	[SK4] test/exam - oral or written
[EKONL3_K01] recognises the importance of economic knowledge in identifying and solving economic problems and of consulting experts when difficulties in solving them independently	recognizes the importance of financial knowledge in solving economic problems and seeks expert opinions	[SK4] test/exam - oral or written	
Subject contents	<p>1. The concept and essence of economic analysis, · definition, subject and types of economic analysis, · tasks and importance of economic analysis, · stages of analytical work, · source materials and presentation of results.</p> <p>2. Financial analysis and its methods · the essence of financial analysis, · sources of financial analysis - financial reporting, · methods of financial analysis, · determinants of financial condition.</p> <p>3. Preliminary analysis of financial statement elements · general issues of preliminary analysis of financial statements, · horizontal and vertical analysis of the balance sheet, · general assessment of the profit and loss account</p> <p>4. Ratio analysis · conceptual assumptions of ratio analysis</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		51.0%	100.0%

Recommended reading	Basic literature	Required literature: Jerzemowska M.(red.), Analiza ekonomiczna w przedsiębiorstwie, PWE, Warszawa 2013 Sierpińska M., Jachna T., Ocena przedsiębiorstwa według standardów światowych, Wyd. Naukowe PWN, Warszawa 2021
	Supplementary literature	Additional literature: Beata Kotowska B., Uziębło A., Wyszowska-Kaniewska O., Analiza finansowa w przedsiębiorstwie: przykłady, zadania i rozwiązania, CeDeWu, Warszawa 2021 Helfert E. A., Techniki analizy finansowej, PWE, Warszawa 2004 Gąsioriewicz L., Analiza ekonomiczno-finansowa przedsiębiorstw, Oficyna Wydawnicza Politechniki Warszawskiej, Warszawa 2011
	eResources addresses	
Example issues/ example questions/ tasks being completed	Not applicable	
Work placement	Not applicable	

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