

**Subject card**

<b>Subject name and code</b>	Financial Analysis in Innovative Enterprises, PG_00119196						
<b>Field of study</b>	Economics						
<b>Date of commencement of studies</b>	October 2024	<b>Academic year of realisation of subject</b>			2026/2027		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	3	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	6	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>							
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Aleksandra Gus-Puszczewicz				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	0.0	15.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		0.0		0.0	15
<b>Subject objectives</b>	To familiarize students with the principles of financial analysis, taking into account the specificity of innovative enterprises. Preparing students to use financial analysis tools in assessing enterprise operations, taking into account the impact of external conditions in which the enterprise operates and internal factors. Presentation of tools enabling the assessment of investment decisions. Analysis using Excel software						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_W11] knows at an advanced level the general principles for the creation and development of forms of individual entrepreneurship, using knowledge of economics, finance and management sciences	The student understands the regularities of development enterprises using the knowledge of financial analysis	[SW1] oral statement/ conversation/discussion
	[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	The student is able to use the knowledge of financial analysis to analyze phenomena and processes occurring in the enterprise	[SU1] oral statement/conversation/ discussion [SU5] implementation of a problem task
	[EKONL3_U08] has the ability to observe, understand and analyse economic and social phenomena and processes using appropriate scientific methods	The student is able to use appropriate scientific methods based on observations to understand and analyze economic phenomena and processes	[SU8] observation of student's independent or team work
	[EKONL3_U03] is able to analyse the causes and course of specific economic and social processes and phenomena, and accurately analyse these phenomena using adequate methods and tools economic and social	The student is able to analyze and evaluate the current situation financial situation of the enterprise	[SU1] oral statement/conversation/ discussion [SU5] implementation of a problem task
	[EKONL3_K04] is willing to think and act in an entrepreneurial manner; adapts to new situations and conditions, takes on the challenges of creative thinking, is resilient in the face of failure, is able to identify risks and assess the risks of failure	The student thinks in an entrepreneurial way and, using knowledge of financial analysis, correctly identifies areas of potential threat	[SK1] oral statement/conversation/ discussion
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	The student correctly identifies and diagnoses dilemmas related to the current financial situation of the company and investment decisions made	[SK1] oral statement/conversation/ discussion
	[EKONL3_U07] is able to participate in analyses and evaluations of alternative solutions to economic and social problems and to choose the methods and instruments to resolve them rationally	The student is able to use methods and instruments of analysis financial in order to seek alternative solutions to economic and social problems	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[EKONL3_W06] knows in depth of selected methods and tools, including statistical and econometric techniques, for describing economic agents and structures as well as social institutions and the processes taking place in them	The student has knowledge of methods and tools of financial analysis, allowing him to describe the processes taking place in business entities	[SW1] oral statement/ conversation/discussion
[EKONL3_K03] participates in the preparation of economic and social projects, being able to reconcile legal, economic, ecological, political and social requirements	The student is able to cooperate in a team, collaborating as part of a group project	[SK8] observation of student's independent or team work	
Subject contents	<ol style="list-style-type: none"> <li>1. Introduction to financial reporting and financial analysis</li> <li>2. The essence of financial analysis - the concept and subject of financial analysis, tasks, methods, sources of information and principles of its verification</li> <li>3. The impact of internal and external conditions on the results of financial analysis</li> <li>4. General (preliminary) analysis - preliminary analysis of the balance sheet and profit and loss account, principles of asset financing and capital structure, construction and preliminary analysis of the cash flow statement.</li> <li>5. Assessment of the assets and financial condition of the enterprise based on ratio analysis. Use of Excel software.</li> <li>6. Breakeven point and sensitivity analysis. Use of Excel software</li> </ol>		
Prerequisites and co-requisites	knowledge of basic issues regarding the functioning of the enterprise, accounting and economic analysis		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	all the time	51.0%	100.0%

Recommended reading	Basic literature	W. Gabrusewicz, Podstawy analizy finansowej, PWE, warszawa 2007,  M. Sierpińska, T. Jachna, Ocena przedsiębiorstwa według standardów światowych, PWN, Warszawa 2005  A. Jaruga, P. Kabalski, A. Szycha, Rachunkowość zarządcza, Wolters Kluwer, Warszawa 2010.
	Supplementary literature	M. Rabej, Analizy statystyczne z programami Statistica i Excel, Helion, Warszawa 2018.  W. Janik, A. Paździor, M. Paździor (2017), Analiza ekonomiczna działalności przedsiębiorstwa, Monografie - Politechnika Lubelska  L. Karbownik (2016), Metody oceny zagrożenia finansowego przedsiębiorstw sektora TSL, Wydawnictwo Uniwersytetu Łódzkiego
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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