

Subject card

Subject name and code	Financial Analysis in Innovative Enterprises, PG_00119195						
Field of study	Economics						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2026/2027		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish		
Semester of study	6	ECTS credits			1.0		
Learning profile	academic	Assessment form			credit		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Aleksandra Gus-Puszczewicz				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	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	To familiarize students with the principles of financial analysis, taking into account the specificity of enterprises characterized by innovation. Preparing students to use financial analysis tools in the assessment of enterprise activities, including the impact of external conditions in which the company 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_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
	[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, enabling the description of processes taking place in business entities	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW5] 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 methods and tools of financial analysis in order to make decisive decisions regarding the financial aspects of innovative activities	[SU6] demonstration of practical skills
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	The student correctly identifies and diagnoses dilemmas regarding the current financial situation of the company and investment decisions	[SK1] oral statement/conversation/ discussion [SK5] implementation of a problem task
	[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 financial analysis in order to search for alternative solutions to economic and social problems	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [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	The student is able to use the knowledge of financial analysis to analyze phenomena and processes occurring in the enterprise	[SU4] test/exam - oral or written [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 [SK5] implementation of a problem task
	[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 regarding the development of enterprises using the knowledge of financial analysis	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[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 financial situation of the company	[SU1] oral statement/conversation/ discussion [SU5] implementation of a problem task

Subject contents	<ol style="list-style-type: none"> 1. Introduction to financial reporting and financial analysis 2. The essence of financial analysis - the concept and subject of financial analysis, tasks, methods, sources of information and principles of its verification 3. The impact of internal and external conditions on the results of financial analysis 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. 5. Assessment of the assets and financial condition of the enterprise based on ratio analysis. Use of Excel software. 6. Breakeven point and sensitivity analysis. Use of Excel software <p>The doubts arising during the solving of problem tasks depicting the situation of selected enterprises in the market will be explained and verified during consultations.</p>											
Prerequisites and co-requisites	knowledge of basic issues regarding the functioning of the enterprise, accounting and economic analysis											
Assessment methods and criteria	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Subject passing criteria</th> <th style="width: 33%;">Passing threshold</th> <th style="width: 34%;">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>test</td> <td>51.0%</td> <td>50.0%</td> </tr> <tr> <td>all the time</td> <td>51.0%</td> <td>50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	test	51.0%	50.0%	all the time	51.0%	50.0%
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test	51.0%	50.0%										
all the time	51.0%	50.0%										
Recommended reading	Basic literature	<p>M Sierpińska, A Sierpińska-Sawicz, R Węgrzyn, Controlling finansowy w przedsiębiorstwie, Wydawnictwo Naukowe PWN, Warszawa 2019, 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. Finansowanie przedsiębiorstw transportowych, Szalucki K., Rolbiecki R., W: Transport : nowe wyzwania / Wojewódzka-Król Krystyna, Załoga Elżbieta (red.), 2017, Warszawa, Wydawnictwo Naukowe PWN Kondycja finansowa przewoźników drogowych w Polsce Rydzkowski W., Rolbiecki R., Transport Economics and Logistics, 2017, nr 63</p>										
	Supplementary literature	<p>M. Rabej, Analizy statystyczne z programami Statistica i Excel, Helion, Warszawa 2018.</p> <p>W. Janik, A. Paździor, M. Paździor (2017), Analiza ekonomiczna działalności przedsiębiorstwa, Monografie - Politechnika Lubelska</p> <p>L. Karbownik (2016), Metody oceny zagrożenia finansowego przedsiębiorstw sektora TSL, Wydawnictwo Uniwersytetu Łódzkiego</p>										
	eResources addresses											
Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											

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