

Subject card

Subject name and code	Analysis of Financial Reports and Controlling, PG_00119717						
Field of study	International Economic Relations						
Date of commencement of studies	October 2024	Academic year of realisation of subject				2026/2027	
Education level	undergraduate studies	Subject group				Obligatory subject group in the field of study	
Mode of study	part-time studies	Mode of delivery				at the university	
Year of study	3	Language of instruction				Polish	
Semester of study	6	ECTS credits				2.0	
Learning profile	academic	Assessment form					
Conducting unit	Zakład Handlu Zagranicznego -> Katedra Biznesu Międzynarodowego -> Faculty of Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Sperska				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	8.0	0.0	0.0	0.0	0.0	8
	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	8		0.0		0.0	8
Subject objectives	The aim of the course is to obtain knowledge, skills and competences in the field of financial analysis plus strategic and operational controlling						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[MSG3_K01] is ready to recognise the importance of knowledge in the field of economics in the process of identifying and solving economic problems and to consult experts in case of difficulties in solving them independently	Student is ready to recognize the importance of knowledge in the field of financial analysis in the process of identifying and solving problems related to managing a company on the international market and seeking experts opinions in case of difficulties in solving problems on their own	[SK4] test/exam - oral or written
	[MSG3_W17] has an advanced knowledge of financial conditions related to conducting business activity, including the principles of accounting, financial analysis and international settlements	Student has advanced knowledge in the area of financial conditions of a business, including accounting principles and financial analysis	[SW4] test/exam - oral or written
	[MSG3_W15] has an advanced knowledge of management of an economic entity on the international market; knows and understands strategies and marketing tools used in this management	Student has advanced knowledge of managing a business entity on the international market based on the analysis of financial statements	[SW4] test/exam - oral or written
	[MSG3_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions, undertakes challenges of creative thinking; is resilient to failures; can identify threats and assess the risk of their occurrence	student is ready to think and act in an entrepreneurial way	[SK4] test/exam - oral or written
	[MSG3_K05] correctly identifies, diagnoses and solves dilemmas and various options of solutions related to the profession	the student correctly identifies, diagnoses and resolves various variants of solutions related to the analysis of financial statements	[SK4] test/exam - oral or written
	[MSG3_U05] can use basic regulations and standards which determine business activity, as well as accounting principles in order to solve specific tasks related to the activity of enterprises	Student is able to use the principles of financial statement analysis and controlling in order to solve a specific task in the field of enterprise operations	[SU4] test/exam - oral or written
	[MSG3_U08] uses basic methods and computer programmes as well as marketing techniques and tools to acquire and analyse data necessary in his/her professional work to diagnose economic processes and make adequate economic decisions	Student uses basic methods and computer programs to obtain and analyse the data necessary in the process of financial results evaluation and making the right business decisions	[SU4] test/exam - oral or written
	[MSG3_W04] has an advanced knowledge of different types and essential elements of the structures of economic entities and organisations, and public institutions	Student has advanced knowledge of various types and elements of financial analysis	[SW4] test/exam - oral or written
	[MSG3_W10] knows selected methods and tools, including IT tools and data acquisition techniques, which make it possible to describe and analyse economic entities operating on the international market; knows the processes and phenomena occurring in them and between them, and processes supporting decision-making	Student knows selected methods and tools for analyzing financial statements and how they are used in the process of making business decisions	[SW4] test/exam - oral or written
	[MSG3_W12] has a well-organised knowledge of the nature, functioning and sources of changes occurring in the structures of economic entities and organisations (in particular those which operate on the international market); understands the causes, course, scale and consequences of these changes	Student has structured knowledge about the nature of company finances on the international market, the way of functioning and changes taking place in enterprise in connection with planning and monitoring its financial results	[SW4] test/exam - oral or written

Subject contents	<p>1. Introduction to financial analysis. Objectives of financial analysis. Elements of financial analysis: preliminary analysis, analysis indicator, analysis of synthetic meters. Sources of information used in financial analysis: balance sheet, account profit and loss, cash flow statement. Benchmarking in financial analysis.</p> <p>2. Ratio analysis: profitability ratios, operational efficiency ratios. Calculation and interpretation of results.</p> <p>3. Ratio analysis: debt ratios, financial liquidity ratios - static and dynamic. Calculation and interpretation of results.</p> <p>4. Introduction to controlling. Definition of controlling. Goals and functions of controlling. Strategic and operational controlling.</p> <p>5. Defining business processes. Responsibility Centers.</p> <p>6. Cost centers, types of costs. Multi-stage margin calculation. Application of static and dynamic add-on keys.</p> <p>7. Planning process, monitoring and analysis of results and feedback flow.</p> <p>8. Use of additional measures and indicators in controlling.</p>								
Prerequisites and co-requisites	None								
Assessment methods and criteria	<table border="1" data-bbox="451 869 1487 947"> <thead> <tr> <th data-bbox="451 869 794 913">Subject passing criteria</th> <th data-bbox="794 869 1137 913">Passing threshold</th> <th data-bbox="1137 869 1487 913">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="451 913 794 947">Exam</td> <td data-bbox="794 913 1137 947">51.0%</td> <td data-bbox="1137 913 1487 947">100.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Exam	51.0%	100.0%
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Exam	51.0%	100.0%							
Recommended reading	Basic literature	<p>1. Niedbała B., Sierpińska M., Controlling operacyjny w przedsiębiorstwie, PWN, Warszawa 2021.</p> <p>2. Kołosowska B., Voss G., Huterska A., Analiza finansowa w praktyce, Difin, Warszawa 2018.</p> <p>3. Pomykańska B., Pomykański P., Analiza finansowa przedsiębiorstwa, PWN, Warszawa 2017.</p>							
	Supplementary literature	<p>1. Świdarska K., Controlling kosztów i rachunkowość zarządcza, Difin, Warszawa 2017.</p> <p>2. Dobija M., Rachunkowość zarządcza i controlling, PWN, Warszawa 2021.</p> <p>3. Wędzki D., Analiza wskaźnikowa sprawozdania finansowego według polskiego prawa bilansowego, Wydawnictwo Nieoczywiste, Warszawa 2019</p>							
	eResources addresses	Adresy na platformie eNauczenie:							
Example issues/ example questions/ tasks being completed									
Work placement	Not applicable								

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