

Subject card

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|--|---|---|----------|-------------------------------------|--|------------|-----|
| Subject name and code | Financial Analysis, PG_00129795 | | | | | | |
| Field of study | International Business | | | | | | |
| 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 | | |
| Mode of study | full-time studies | Mode of delivery | | | at the university | | |
| Year of study | 2 | Language of instruction | | | Polish English 100% | | |
| Semester of study | 3 | ECTS credits | | | 3.0 | | |
| Learning profile | academic | Assessment form | | | credit | | |
| Conducting unit | Department of Microeconomics -> Faculty of Economics -> Rector | | | | | | |
| Name and surname of lecturer (lecturers) | Subject supervisor | dr hab. Anna Blajer-Gołębiowska | | | | | |
| | Teachers | dr hab. Anna Blajer-Gołębiowska dr hab. Leszek Czerwonka | | | | | |
| Lesson types | Lesson type | Lecture | Tutorial | Laboratory | Project | Seminar | SUM |
| | Number of study hours | 0.0 | 30.0 | 0.0 | 0.0 | 0.0 | 30 |
| | 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 | 30 | | 15.0 | | 30.0 | 75 |
| Subject objectives | The aim of this course is to enhance students' knowledge of financial analysis tools. | | | | | | |

| Learning outcomes | Course outcome | Subject outcome | Method of verification |
|-------------------|--|---|--|
| | [[IBL3_U01] can interpret and explain economic phenomena, analyse their causes, course and connections within these phenomena using the acquired knowledge of international business, economics and finance and complementary disciplines | A student can interpret and explain economic phenomena, analyse their causes, course and connections within these phenomena using the acquired knowledge of financial analysis. | [SU2] presentation/project/paper/report [SU4] test/exam - oral or written |
| | [[IBL3_K01] is ready to recognise the importance of knowledge in the field of international business in identifying and solving business theoretical and practical issues; is ready to consult with experts in case of facing difficulties in solving business issues individually | A student is ready to recognise the importance of knowledge in the field of financial analysis in identifying and solving business theoretical and practical issues; is ready to consult with experts in case of facing difficulties in solving business issues individually. | [SK2] presentation/project/paper/report |
| | [[IBL3_K05] is ready to perform professional role in responsible manner, abide business ethics and business standards in working environment | A student is ready to perform a professional role in a responsible manner, and abide by business ethics and business standards in a working environment. | [SK2] presentation/project/paper/report |
| | [[IBL3_U07] can take part in a debate, is able to present, evaluate and discuss various viewpoints in the field of international business | A student can take part in a debate, is able to present, evaluate and discuss various viewpoints in the field of financial analysis. | [SU2] presentation/project/paper/report |
| | [[IBL3_K04] is ready to think and act in an entrepreneurial manner | A student is ready to think and act in an entrepreneurial manner. | [SK2] presentation/project/paper/report |
| | [[IBL3_W03] knows and understands selected research methods and tools, including IT tools and data acquisition techniques, which are applicable to international business issues | A student knows and understands selected research methods and tools, including IT tools and data acquisition techniques, which are applicable to financial analysis. | [SW4] test/exam - oral or written [SW2] presentation/project/paper/report |
| | [[IBL3_W02] knows and understands fundamental concepts and terminology of international business, international economic and financial relations and complementary disciplines | A student knows and understands fundamental concepts and terminology of financial analysis. | [SW4] test/exam - oral or written [SW2] presentation/project/paper/report |

| Subject contents | <p>1. Financial analysis and accounting: documents for financial analysis</p> <p>2. Introduction to financial analysis: methods, aims, and sources of financial analysis. Horizontal and vertical analysis of a balance sheet</p> <p>3. Liquidity ratios</p> <p>4. Activity (efficiency) ratios</p> <p>5. Profitability ratios</p> <p>6. Cash flow analysis</p> <p>7. Shareholder ratios</p> <p>8. Elements of business valuation</p> <p>9. Operating and financial leverage</p> <p>10. Relations among ratios (DuPont model)</p> <p>11. Analysis of the impact of changes in product structure, sales volume, prices and quality on revenues</p> <p>Questions that arise during the reflection and repetition of the course content or interpretative problems accompanying it will also be addressed during office hours.</p> | | | | | | | | | | | | | | | | | |
|---------------------------------|--|---|--|--------------------------|-------------------|-------------------------------|----------------------------|-------|-------|------------|-------|-------|---------|-------|-------|------------|-------|-------|
| Prerequisites and co-requisites | Fundamental knowledge of accounting, and basic computer skills regarding Microsoft Excel | | | | | | | | | | | | | | | | | |
| Assessment methods and criteria | <table border="1"> <thead> <tr> <th data-bbox="454 1243 794 1265">Subject passing criteria</th> <th data-bbox="799 1243 1139 1265">Passing threshold</th> <th data-bbox="1144 1243 1482 1265">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="454 1272 794 1294">in-class works / in groups</td> <td data-bbox="799 1272 1139 1294">51.0%</td> <td data-bbox="1144 1272 1482 1294">16.0%</td> </tr> <tr> <td data-bbox="454 1301 794 1323">Final test</td> <td data-bbox="799 1301 1139 1323">51.0%</td> <td data-bbox="1144 1301 1482 1323">40.0%</td> </tr> <tr> <td data-bbox="454 1330 794 1352">Project</td> <td data-bbox="799 1330 1139 1352">51.0%</td> <td data-bbox="1144 1330 1482 1352">30.0%</td> </tr> <tr> <td data-bbox="454 1359 794 1382">Case study</td> <td data-bbox="799 1359 1139 1382">51.0%</td> <td data-bbox="1144 1359 1482 1382">14.0%</td> </tr> </tbody> </table> | | | Subject passing criteria | Passing threshold | Percentage of the final grade | in-class works / in groups | 51.0% | 16.0% | Final test | 51.0% | 40.0% | Project | 51.0% | 30.0% | Case study | 51.0% | 14.0% |
| Subject passing criteria | Passing threshold | Percentage of the final grade | | | | | | | | | | | | | | | | |
| in-class works / in groups | 51.0% | 16.0% | | | | | | | | | | | | | | | | |
| Final test | 51.0% | 40.0% | | | | | | | | | | | | | | | | |
| Project | 51.0% | 30.0% | | | | | | | | | | | | | | | | |
| Case study | 51.0% | 14.0% | | | | | | | | | | | | | | | | |
| Recommended reading | Basic literature | <ol style="list-style-type: none"> <li data-bbox="805 1422 1482 1467">1. P. Peterson Drake, F.J. Fabozzi, Analysis of Financial Statements, John Wiley & Sons, Hoboken, N.J. 2012. <li data-bbox="805 1473 1482 1509">2. S.C. Weaver, The Essentials of Financial Analysis, McGraw-Hill Education - Europe, London 2012 | | | | | | | | | | | | | | | | |

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| | Supplementary literature | <ol style="list-style-type: none"> 1. A. Blajer-Gołębiowska, Stock exchanges indices and abnormal returns in the crisis condition, "Journal of International Studies", 2012, vol. 5, issue 2, pp. 9-18. [guest editorial] 2. A. Blajer-Gołębiowska, L. Czerwonka, The Impact of IPOs in Crisis Condition on Companies Performance: Evidence from the Polish Stock Exchange, [w:] Selected Issues of Decision-making by Economic Entities, ed. T. Bernat, Wydawnictwo Naukowe Uniwersytetu Szczecińskiego, Szczecin 2011, pp. 103-118. 3. A. Blajer-Gołębiowska, L. Czerwonka, Long-Run IPO Overpricing: Evidence from the Warsaw Stock Exchange, "World Journal of Social Sciences", 2012, vol. 2(1), pp. 34-44. 4. L. Czerwonka, Exchange ratio determination and shareholders wealth for mergers of companies at Warsaw StockExchange, "Actual Problems of Economics", 2013, no. 8, pp. 497-506. 5. L. Czerwonka, Takeovers as a way of investing versus dividend payments on the Warsaw Stock Exchange, "Journal of International Studies", 2012, vol. 5(1), pp. 70-76. 6. A. Blajer-Gołębiowska, A. Kozłowski, Financial determinants of corporate reputation: A short-term approach, "Managerial Economics", 2019, vol. 17, no. 2, pp. 179-201 |
| | eResources addresses | |
| Example issues/ example questions/ tasks being completed | | |
| Work placement | Not applicable | |

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