

Subject card

Subject name and code	Financial analysis - lecture, PG_00133747						
Field of study	Taxes and Tax Consultancy						
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		
Semester of study	4	ECTS credits			1.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Bartłomiej Gabriel				
	Teachers		dr Bartłomiej Gabriel				
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		10.0	25
Subject objectives	The aim of the course is to familiarize students with the basic tools of financial analysis in an enterprise and to prepare them for their application in practice.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W04] He/she has elementary knowledge and knows the terms describing the most important economic and social phenomena, understands the basic processes taking place in market economy, understands the basic dilemmas of modern civilization	Knows the structure of basic indicators: dynamics, structure, ratio analysis (in the areas of: financial liquidity, turnover, financing structure, profitability)	[SW4] test/exam - oral or written
	[PiDPL3_K02] He/she is ready to fulfill social obligations, including co-organizing activities for taxpayers and professional self-government of tax advisers, and to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities	Participates in classes in the subject	[SK4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	Participates in classes in the subject	[SU4] test/exam - oral or written
	[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting	Understands and is able to correctly interpret economic phenomena reflected in the company's financial statements, can interpret the values of economic ratios, assess their changes.	[SU4] test/exam - oral or written
	[PiDPL3_W07] He/she has elementary knowledge of the principles of creating and developing basic forms of individual entrepreneurship and taxing such activities	Knows how to assess the financial situation regardless of the form of the company's activity	[SW4] test/exam - oral or written
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	Knows the basic terminology and concepts of financial analysis.	[SW4] test/exam - oral or written
	[PiDPL3_U06] He/she can plan and organize work individually and in a team, as well as cooperate with other people as part of team work, in particular relevant for the application of tax and balance sheet law (also interdisciplinary work, in particular legal and economic)	Can assess the financial situation of the company in a general and detailed way and present this assessment.	[SU4] test/exam - oral or written
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	Understands and is able to correctly interpret economic phenomena reflected in the company's financial statements, can interpret the values of economic ratios, assess their changes.	[SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPL3_K03] He/she is ready to think and act in an entrepreneurial way, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization rules	Is ready to think and act in an entrepreneurial way using the results of the financial analysis.	[SK4] test/exam - oral or written
	[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them	Participates in classes in the subject	[SU4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Can communicate using specialist terminology in the field of financial analysis.	[SU4] test/exam - oral or written
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	Can independently supplement knowledge in the field of financial analysis based on available literature and other sources.	[SK4] test/exam - oral or written
Subject contents	<p>The essence and subject of the financial analysis of the company</p> <p>Methods of financial analysis comparative and causal analysis</p> <p>Sources of financial analysis of enterprises and the principles of their verification</p> <p>System for the analysis of the general efficiency of the enterprise</p> <p>Analysis of the dynamics and structure of the balance sheet and profit and loss account</p> <p>Directions and principles of ratio analysis</p> <p>Ratio analysis of financial liquidity, sources of financing (financial support), turnover, profitability, situation of the company on the capital market</p> <p>Preliminary analysis of the cash flow statement and ratio analysis of cash efficiency and sufficiency.</p> <p>Analysis of the threat to the continuation of the company's operations.</p>		
Prerequisites and co-requisites	Basics of accounting (knowledge of the layout of financial statements items and their essence, information limitations resulting from various accounting principles), elements of mathematics, statistics, basics of corporate finance		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		Written test	51.0%
Recommended reading	Basic literature	<p>1. D. Wędzki: Analiza wskaźnikowa sprawozdania finansowego; Wolters Kluwer , Kraków 2009</p> <p>2. M. Jerzemowska (red): Analiza ekonomiczna w przedsiębiorstwie; PWE, Warszawa 2018</p> <p>3. M. Sierpińska, T. Jachna: Ocena przedsiębiorstwa według standardów światowych; Wyd. PWN Warszawa 2004</p>	
	Supplementary literature	4. L. Bednarski: Analiza finansowa w przedsiębiorstwie; PWE, Warszawa 2007	
	eResources addresses		
Example issues/ example questions/ tasks being completed	<p>Explain what ratio analysis is and which ratios are most commonly used to assess a company's financial liquidity? What profitability ratios can be used to evaluate a company's financial condition? Discuss their interpretation. How does cash flow analysis differ from income statement analysis? Why is cash flow analysis important? What ratios can be used to analyze a company's debt? How should the financial leverage ratio be interpreted? What does the return on equity (ROE) ratio represent? How do profits and the financial structure of a company affect it? What ratios can be used to evaluate a company's operational efficiency? Discuss the asset turnover ratio and inventory turnover ratio. What is the difference between vertical and horizontal analysis? When are these analyses used in evaluating financial statements? How is net working capital calculated, and why is it important in assessing a company's liquidity?</p>		
Work placement	Not applicable		

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