

Subject card

Subject name and code	Financial analysis - lecture, PG_00134138						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	postgraduate studies	Subject group			Optional subject group		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish		
Semester of study	2	ECTS credits			2.0		
Learning profile	academic	Assessment form					
Conducting unit	Faculty of Law and Administration -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Juliusz Giżyński				
	Teachers		dr Juliusz Giżyński				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	14.0	0.0	0.0	0.0	0.0	14
	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	14		0.0		36.0	50
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
	[PiDPMU2_K01] The graduate understands the complexity of problems in the field of tax law, finance, accounting and related disciplines, and therefore is ready to critically assess the knowledge and content received in this field. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem - consulting experts in tax law, finance, accounting and related disciplines (especially researchers, experienced tax advisors, lawyers dealing with disciplines other than tax and balance sheet law), 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
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	Can assess the financial situation of the company in a general and detailed way and present this assessment.	[SU4] test/exam - oral or written
	[PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities	Knows how to assess the financial situation regardless of the form of the company's activity	[SW4] test/exam - oral or written
	[PiDPMU2_U01] The graduate is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines in order to formulate and solve complex and unusual problems that may occur in this area, especially complex problems of tax analysis and accounting, especially complex validation and interpretation problems in the field of tax law and problems of tax analysis and accounting	Understands and is able to correctly interpret economic phenomena reflected in the company's financial statements, is able to interpret the values of economic indicators, assess their changes.	[SU4] test/exam - oral or written
	[PiDPMU2_W02] He/she knows widened terminology and concepts of tax law and finance, demonstrates widened knowledge in the scope of general and formal substantive tax law and various types of economic structures and institutions.	Knows the methods and tools, including data acquisition and analysis techniques, appropriate for financial analysis. Knows the limitations of the methods of analysis used.	[SW4] test/exam - oral or written
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	Participates in lectures	[SU4] 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%	100.0%
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	L. Bednarski: Analiza finansowa w przedsiębiorstwie; PWE, Warszawa 2007	
	eResources addresses	Adresy na platformie eNauczanie:	

<p>Example issues/ example questions/ tasks being completed</p>	<p>Explain what ratio analysis is and which ratios are most commonly used to assess a company's financial liquidity?</p> <p>What profitability ratios can be used to evaluate a company's financial condition? Discuss their interpretation.</p> <p>How does cash flow analysis differ from income statement analysis? Why is cash flow analysis important?</p> <p>What ratios can be used to analyze a company's debt? How should the financial leverage ratio be interpreted?</p> <p>What does the return on equity (ROE) ratio represent? How do profits and the financial structure of a company affect it?</p> <p>What ratios can be used to evaluate a company's operational efficiency? Discuss the asset turnover ratio and inventory turnover ratio.</p> <p>What is the difference between vertical and horizontal analysis? When are these analyses used in evaluating financial statements?</p> <p>How is net working capital calculated, and why is it important in assessing a company's liquidity?</p>
<p>Work placement</p>	<p>Not applicable</p>

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