

Subject card

Subject name and code	Financial Analysis II, PG_00137431						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2023	Academic year of realisation of subject				2025/2026	
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	5	ECTS credits			6.0		
Learning profile	academic	Assessment form					
Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Magdalena Gostkowska-Drzewicka				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	0.0	0.0	0.0	0.0	20
	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	20		0.0		0.0	20
Subject objectives	Acquiring practical skills in assessing the financial situation of business entities, in particular comparative analysis of the situation of entities against the sector and competition and assessment of enterprises threatened with bankruptcy, and the use of financial analysis instruments to plan the development of business units.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	<p>[FiRL3_K02] Cooperation:</p> <ul style="list-style-type: none"> - can harmoniously interact and work in a group, taking on different roles in it - is able to agree with the group on goals and division of tasks - is open-minded and respects the differences of other team members. 	<p>The student is able to interact harmoniously and work in group, taking on different roles in it, is able to agree with the group on goals and division of tasks is open-minded, respects the differences of other team members.</p>	<p>[SK1] oral statement/conversation/discussion</p>
	<p>[FiRL3_W09] The student knows the principles of formation and economic functioning of commercial and public sector organizations, their forms, phases of development, as well as the financial conditions determining their value and economic success.</p>	<p>The student is able to assess trends in the development of values of individual indicators. Can choose a set of indicators depending on the industry in which the company operates, what situation it is in and what is its specificity.</p>	<p>[SW4] test/exam - oral or written</p>
	<p>[FiRL3_W06] The student has advanced knowledge of methods and tools, including data acquisition and analysis techniques, appropriate to management science and quality, which allow describing economic structures and institutions and the processes within and between them.</p>	<p>The student knows the structure of basic indicators: dynamics, structure, analysis ratio (in the areas of: financial liquidity, turnover, structure of the financing, viability) and discriminatory knowledge of the principles of the insolvency risk assessment models knows the model values of the examined indicators</p>	<p>[SW4] test/exam - oral or written</p>
	<p>[FiRL3_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting, and other social sciences. The student understands and can explain the content of announcements of economic institutions, articles published in the daily press and journals in the field of finance (excluding scientific journals). The student correctly applies concepts of social sciences.</p>	<p>The student is able to calculate the appropriate indicators economic indicators, is able to assess their impact of the value of these indicators on individual areas of the company's operation, is able to indicate the causes of risk to the business as a going concern of the undertaking is able to assess the degree of risk to the going concern.</p>	<p>[SU6] demonstration of practical skills</p>
	<p>[FiRL3_U02] The student can acquire data from various sources to analyze specific economic processes and phenomena related to finance. Is able to use information technologies.</p>	<p>The student is able to choose a model for evaluating/comparing enterprises depending on the analyzed problem, he knows how to choose actions leading to achieve the intended level of financial and non-financial ratios, knows how to use databases containing financial statements.</p>	<p>[SU5] implementation of a problem task</p>
	<p>[FiRL3_W08] The student knows the principles of evaluating projects in the field of finance (profitability of investment projects, assessment of the financial situation of the organization, risk assessment, threat of bankruptcy).</p>	<p>The student is able to interpret the values of basic indicators economic developments, is able to assess the overall financial situation of the companies are able to correctly classify data from specific data from specific items of individual parts of the financial statements and data non-cadastral for the purpose of examining the basic spheres of the functioning of the financial liquidity of the enterprise (financial liquidity, turnover, structure of the viability).</p>	<p>[SW2] presentation/project/paper/report</p>
	<p>[FiRL3_K05] Responsibility:</p> <ul style="list-style-type: none"> - meets deadlines - is able to properly identify priorities for the implementation of the task set by him - consistently strives to achieve the set goal - is able to work systematically and independently - observes the rules and norms of social coexistence. 	<p>The student meets deadlines, works systematically, and observes the norms of social coexistence.</p>	<p>[SK8] observation of student's independent or team work</p>

	Course outcome	Subject outcome	Method of verification
	[FiRL3_U03] The student can properly analyse the causes, course and effects of specific processes and phenomena in finance and accounting, using advanced theories and relevant social sciences methods. Can identify stakeholders of processes and phenomena from the disciplines of management and quality sciences and economics and finance.	The student is able to indicate the basic regulations concerning financial reporting in the Poland and in the world knows the layout of financial statements in the company assess the values adopted by the main measures determining the financial situation Enterprise.	[SU4] test/exam - oral or written
	[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize conflicts of interest - correctly identifies and resolves dilemmas related to the practice of the profession.	The student applies business ethics, respects the law, is objective, can see conflict correctly identifies and resolves dilemmas related to the exercise of the profession.	[SK1] oral statement/conversation/discussion
Subject contents	<ol style="list-style-type: none"> 1. Financial analysis as an instrument for planning the development of the company. 2. Sources of financial analysis (internal, external) in entities of different sizes 3. Ex-post and ex-ante financial analysis methods 4. Management of the company's financial liquidity 5. Analysis of profitability in planning the development of the company 6 Assessment of the company on the capital market 7. Methods of assessing the risk of bankruptcy of an enterprise 8. Financial analysis of entities not keeping accounting books 9. Non-financial reporting 		
Prerequisites and co-requisites	Fundamentals of financial analysis (essence, sources, methods, principles of preliminary and ratio financial analysis) Fundamentals of accounting (knowledge of the layout of financial statements items and their essence, information limitations resulting from various accounting principles); Corporate finance (knowledge of the relationship between profit and the monetary situation of the company, basics of financial management in the short term).		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written exam	51.0%	100.0%
Recommended reading	Basic literature	<p>M. Jerzemowska (red): Analiza ekonomiczna w przedsiębiorstwie; PWE, Warszawa 2019</p> <p>F. Bławat, E. Drajska, P. Figura, M. Gawrycka, T. Korol, B. Prusak, Analiza finansowa przedsiębiorstwa, CeDeWu, Warszawa 2017</p> <p>Niemiec A. (red) System pomiaru dokonań w przedsiębiorstwach, CeDeWu, Warszawa 2016</p>	

	Supplementary literature	Skoczylas W., Niemiec A.(red), Leksykon mierników dokonań, CeDeWu, Warszawa 2016 E.Brigham, J.Houston, Zarządzanie finansami, PWN, Warszawa, 2015
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed	<ol style="list-style-type: none"> 1. Outline the pros and cons of static liquidity ratios. 2. Characterize the factors that shape profitability in the company. 	
Work placement	Not applicable	

Document generated electronically. Does not require a seal or signature.