

Subject card

Subject name and code	Assessment of the Financial Condition of Enterprises, PG_00125054						
Field of study	Economics, International Economic Relations						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Optional subject group		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish		
Semester of study	1	ECTS credits			2.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Transport Economics -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Elżbieta Adamowicz				
	Teachers		dr Elżbieta Adamowicz				
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						
	Additional information: Computer lab work, Case studies, Exercises using activating methods, Discussion in conversation classes, Lectures with multimedia presentations, Group activity, collaboration, Group projects						
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		0.0		0.0	30
Subject objectives	The purpose of the course is to acquire the practical skill of assessing the financial situation of an enterprise and to develop the ability to critically evaluate financial indicators in the context of assessing the impact of market conditions on the operation and financial decisions of an enterprise.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONMU2_W04] knows different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	Knows the different types of economic and social ties and the regularities between them, has an in-depth knowledge of the economic and financial ties linking businesses.	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW5] implementation of a problem task
	[MSGMU2_W04] has an in-depth knowledge of different types and elements of economic structures and institutions, including institutions, organisations and economic entities; understands the causes, course, scale and consequences of changes occurring in them, as well as relations between them on a national, international and intercultural scale; knows the theories explaining relations among them	Has an in-depth knowledge of the various types and elements of structures found in business entities, understands the causes, course, scale and consequences of changes in financial decisions affecting the operation of enterprises	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW5] implementation of a problem task
	[MSGMU2_U04] can use the acquired knowledge to formulate and solve complex problems related to the operation of economic entities on the international market, with particular emphasis on the European Union market	Able to use their knowledge to formulate and solve complex problems related to the functioning of enterprises on the market	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[MSGMU2_W09] has an in-depth knowledge of selected areas of the functioning of a modern enterprise in the national and international environment; understands the conditions, principles and consequences of decisions taken in its structures aiming at the development, and the dependencies among enterprises on the international market	Has an in-depth knowledge of selected areas of functioning of a modern enterprise in the national and international environment, understands the conditions, principles and consequences of decisions made in its structures aimed at development, as well as the relationships between enterprises	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW5] implementation of a problem task
	[MSGMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; assesses risks and threats and finds ways of counteracting their effects	Is ready to think and act in an entrepreneurial manner, adapts to new situations and conditions, takes on the challenges of creative thinking, assesses the risks and threats of business operations	[SK1] oral statement/conversation/ discussion [SK2] presentation/project/paper/ report [SK5] implementation of a problem task [SK8] observation of student's independent or team work
	[EKONMU2_W08] has an in-depth knowledge of processes occurring in enterprises and economic organisations and with related areas, as well as of processes of change in public institutions; knows methods of research on the regularities governing these changes, taking into account the influence of external stakeholders on them	Has in-depth knowledge of the processes occurring in enterprises, knows the methods of studying the regularities governing these changes, taking into account the impact of external stakeholders and external conditions on them	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW5] implementation of a problem task
	[EKONMU2_U06] can practically apply various forms and range of acquired knowledge in economics, finance and management, supplementing it with an independent critical analysis of its efficiency and usefulness	Has the ability to put into practice the various forms and scope of the acquired knowledge of economics, finance and management, complementing it with an independent critical analysis of the effectiveness and usefulness in assessing the financial health of the enterprise	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[EKONMU2_K05] correctly identifies, diagnoses and solves dilemmas and alternative solutions related to the profession	Correctly identifies, diagnoses and resolves dilemmas and various options for solutions related to the profession	[SK1] oral statement/conversation/ discussion [SK2] presentation/project/paper/ report [SK5] implementation of a problem task [SK8] observation of student's independent or team work

Subject contents	<p>Topic I MAIN ISSUE OF ASSESSMENT OF FINANCIAL CONDITION OF ENTERPRISES</p> <p>1.1 Reasons and requirements for assessing the financial condition of enterprises.</p> <p>1.2 Directions of use of information on the financial condition of the enterprise</p> <p>1.3 Sources used to evaluate enterprises</p> <p>1.4 Classification of methods used to assess the financial condition of enterprises</p> <p>Topic II FINANCIAL REPORTS AND THEIR PRELIMINARY ASSESSMENT</p> <p>2.1 Collection, verification and preparation of financial statements</p> <p>2.2 Preliminary assessment of the balance sheet</p> <p>2.3 Preliminary evaluation of the income statement</p> <p>Topic III USE OF INDICATOR ANALYSIS TO ASSESS BUSINESSES</p> <p>3.1 Limitations of indicator analysis</p> <p>3.2 Profitability indicators</p> <p>3.3 Liquidity indicators</p> <p>3.4 Financial support indicators</p> <p>3.5 Performance indicators</p> <p>3.6 Capital market indicators</p> <p>Topic IV FINANCIAL ANALYSIS IN BANKRUPTCY RISK ASSESSMENT</p> <p>4.1 Risk symptoms of companies' activities</p> <p>4.2 Multi-criteria methods and their practical usefulness in assessing the risk of enterprises' activities</p> <p>4.3 Utilization of selected models for assessing the risk of enterprises' activities</p>								
Prerequisites and co-requisites	<p>Knowledge of the basics of financial analysis</p> <p>Knowledge of Excel spreadsheet.</p>								
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="453 2000 798 2029">Subject passing criteria</th> <th data-bbox="801 2000 1142 2029">Passing threshold</th> <th data-bbox="1145 2000 1485 2029">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="453 2033 798 2105">Report on the assessment of the financial condition of the selected enterprise</td> <td data-bbox="801 2033 1142 2105">51.0%</td> <td data-bbox="1145 2033 1485 2105">100.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Report on the assessment of the financial condition of the selected enterprise	51.0%	100.0%
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Report on the assessment of the financial condition of the selected enterprise	51.0%	100.0%							

Recommended reading	Basic literature	<p>Analiza finansowa w zarządzaniu przedsiębiorstwem. Tom I i II. Praca zbiorowa pod red. L. Bednarskiego i T. Waśniewskiego. Fundacja Rozwoju Rachunkowości w Polsce, Warszawa 2004;</p> <p>L. Bednarski: Analiza finansowa przedsiębiorstw. PWE, Warszawa 2000;</p> <p>T. Waśniewski, W. Skoczylas: Zasady analizy finansowej w praktyce. Fundacja Rozwoju Rachunkowości w Polsce, Warszawa 2011.</p>
	Supplementary literature	<p>Materials prepared by the lecturer</p> <p>Financial statements of the selected company.</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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