University of Gdańsk

Subject card

Subject name and code	Analysis of Financial and Non-financial Sector Entities, PG_00154909					
Field of study	Finance and Accounting					
Date of commencement of studies	October 2024		Academic year of realisation of subject		2026/2027	
Education level	undergraduate studies		Subject group		Optional subject group Subject group related to scientific research 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	6		ECTS credits		8.0	
Learning profile	academic		Assessment form			
Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management -> Rektor					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Dawid Szramowski			
	Teachers					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	20.0	12.0	0.0	0.0	52
	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	52		30.0	118.0		200
Subject objectives	The aim of the course is to provide students with knowledge about data sources concerning the financial situation of various entities, with particular emphasis on banks, insurance companies, as well as organizations from the HoReCa industry, sports sector, gaming industry, and non-profit entities. It also focuses on methods and tools for analyzing such data (used both by potential investors and financial safety net institutions that oversee these entities). Students will acquire practical skills in applying financial analysis tools and interpreting the obtained results, including comparisons with sectoral data across diverse groups of entities. The acquired skills will enable students to understand the specifics of the functioning and assessment methods of the aforementioned entities in their management processes.					

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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.	They know the principles of establishing and economically operating commercial and public sector organizations, their forms, stages of development, as well as the financial conditions determining their value and economic success.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report [SW3] text preparation/written work
	[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.	They are able to obtain data from various sources to analyze specific economic processes and phenomena related to finance. They are proficient in using information technology.	[SU2] presentation/project/paper/report [SU3] text preparation/written work [SU4] test/exam - oral or written
	[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.	They are familiar with advanced methods and tools, including techniques for data acquisition and analysis, relevant to the science of management and quality. These methods enable the description of economic structures and institutions, as well as the processes occurring within and between them.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report [SW3] text preparation/written work
	[FiRL3_K05] Responsibility: - 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.	Responsibility: [meets deadlines; is able to appropriately set priorities to achieve self-defined tasks; consistently pursues goals; can work systematically and independently; adheres to social rules and norms].	[SK2] presentation/project/paper/report [SK3] text preparation/written work [SK4] test/exam - oral or written
	[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).	They are familiar with the principles of evaluating financial undertakings (investment project profitability, assessment of an organization's financial condition, risk evaluation, and bankruptcy risk assessment).	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report [SW3] text preparation/written work
	[FiRL3_K06] Creativity: - thinks creatively, is able to go beyond the usual patterns, - is able to think and act in an entrepreneurial manner, - is able to adapt flexibly to the requirements of the environment.	Creativity: [thinks creatively, able to go beyond established patterns; capable of thinking and acting entrepreneurially; adapts flexibly to environmental requirements].	[SK2] presentation/project/paper/report [SK3] text preparation/written work
	[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.	They understand and can correctly interpret complex economic phenomena in the field of management and quality sciences. They comprehend and can explain the content of communications from economic institutions, as well as articles published in daily newspapers and financial magazines (excluding academic journals). They accurately apply concepts from the social sciences.	[SU2] presentation/project/paper/report [SU3] text preparation/written work [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.	Integrity: [adheres to business ethics principles; respects the law; is objective and able to recognize conflicts of interest; correctly identifies and resolves dilemmas related to professional practice].	[SK2] presentation/project/paper/report [SK3] text preparation/written work [SK4] test/exam - oral or written

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.	They are able to effectively analyze the causes, course, and effects of specific processes and phenomena in finance, using advanced theories and appropriate methods from the social sciences. They can identify stakeholders involved in processes and phenomena within the discipline of management and quality sciences and the field of finance.	[SU2] presentation/project/paper/ report [SU3] text preparation/written work [SU4] test/exam - oral or written

Subject contents

1. Financial analysis as a management tool for financial entities.
2. Stakeholders in the financial performance of banks and insurance companies.
3. Financial statements of banks and insurance companies and their informational content.
4. Preliminary analysis of bank financial statements.
5. Ratio analysis of banks' financial situation.
6. Preliminary analysis of financial statements of insurance companies.
7. Ratio analysis of an insurance entity.
8. Financial reporting of investment funds.
9. Evaluation of the operations and financial performance of investment funds.
10. Specific aspects of financial analysis in the HoReCa industry.
11. Financial analysis of companies in the sports sector, using sports clubs as examples. Sports results versus financial results analysis of selected cases.
12. Financial analysis of the gaming sector.
13. Financial perspective of missions carried out by non-profit ventures.
14. Financial statements of non-profit entities (associations and foundations).
15. Analysis of non-profit entities' financial statements: preliminary and ratio analysis.
16. Methods of measuring the realization of social value and its impact on financing non-profit organizations.
17. Symptoms and assessment of financial risks in non-profit entities.

Prerequisites and co-requisites

Knowledge of basic financial analysis indicators.

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Final project	51.0%	25.0%
Written assignment/colloquium	51.0%	25.0%
Written exam	51.0%	50.0%

Recommended reading

Basic literature	1. Stańczak-Strumiłło Kamila, Kotapski Roman, Zarządzanie finansami w podmiotach leczniczych, Gdańsk 2021, Wydawnictwo Uniwersytetu Gdańskiego 2. Stańczak-Strumiłło Kamila, Uwarunkowania rozwoju funduszy inwestycyjnych w Polsce, Warszawa 2013 3. Wyszyński A., Skorwider-Namiotko J., Ocena kondycji finansowej wybranych podmiotów prywatnych i publicznych w Polsce 4. (na przykładzie klubów piłki nożnej i gmin), wyd. Instytut Badań Gospodarczych, rok 2020 5. Nałęcz, Goś Wójcicka, Wilk, 2009, Sektor non-profit w Polsce. Wybrane wyniki badań statystycznych zrealizowanych przez GUS na 6. formularzach SOF, wyd. GUS, Departament Badań Społecznych, 2009 7. L. Gąsiorkiewicz, Analiza finansowa banków i zakładów ubezpieczeń, Oficyna Wydawnicza Politechniki Warszawskiej
Supplementary literature	M. Zaleska (red.), Wpływ COVID-19 na finanse. Polska perspektywa, Difin 2021
eResources addresses	Adresy na platformie eNauczanie:

Example issues/ example questions/ tasks being completed

Work placement

Not applicable

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