University of Gdańsk

Subject card

Subject name and code	Financial Statement Analysis, PG_00157058					
Field of study	Finance and Accounting					
Date of commencement of studies	October 2024		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	full-time studies		Mode of delivery		at the university	
Year of study	2		Language of instruction		English	
Semester of study	4		ECTS credits		5.0	
Learning profile	academic		Assessment form			
Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management					
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Julia Koralun-Bereźnicka				
	Teachers					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	0.0	0.0	0.0	45
	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	45	19.0	61.0	125	
Subject objectives	The aim of the course is to provide students with the knowledge and skills necessary to analyze, calculate, and interpret values and their changes within various components of financial statements and financial ratios, as well as to compare these values against economy-wide and industry-specific standards.					

Learning outcomes	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.	Is able to thoroughly analyze the causes, trends, and impacts of financial data and phenomena as presented in financial statements, utilizing advanced analytical methods. Can accurately identify relevant stakeholders impacted by financial analysis processes, with a focus on areas within management science, economics, and finance.	[SU2] presentation/project/paper/ report [SU3] text preparation/written work [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[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 legal regulations, maintains objectivity, and is able to recognize conflicts of interest. Correctly identifies and resolves ethical dilemmas related to financial analysis practices.	[SK2] presentation/project/paper/ report [SK3] text preparation/written work [SK8] observation of student's independent or team 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.	Understands and can accurately interpret complex economic phenomena based on information contained in financial statements and other sources related to finance and accounting. Can analyze and explain the content of communications from financial institutions and articles from industry press concerning financial analysis. Correctly applies concepts from the social sciences in the interpretation of financial data.	[SU2] presentation/project/paper/ report [SU3] text preparation/written work [SU8] observation of student's independent or team 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.	Is capable of acquiring data from various sources to analyze specific economic processes and phenomena related to finance, and effectively utilizes information technology.	[SU2] presentation/project/paper/ report [SU3] text preparation/written work [SU8] observation of student's independent or team work
	[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.	Knows advanced methods and tools, including data acquisition and analysis techniques, appropriate for financial analysis, enabling the description of economic phenomena and processes occurring within and between enterprises.	[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 in financial statement analysis, appropriately prioritizes tasks, consistently strives for high-quality work, operates systematically and independently, and adheres to ethical standards in financial analysis.	[SK2] presentation/project/paper/ report [SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[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).	Knows the principles of evaluating organizational financial health, risk evaluation, and bankruptcy threats.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report [SW3] text preparation/written work
	[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.	Understands the principles of financial analysis for commercial, including knowledge of financial statements, stages of development, and financial determinants influencing organizational value and economic success.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report [SW3] text preparation/written work

<table>
<tr><td>Subject contents</td><td colspan="2">The fundamentals of the financial analysis of an enterprise, Methods of financial analysis, Sources of financial analysis of enterprises and rules for their verification, Preliminary analysis of the financial statement, Directions and principles of ratio analysis (activity, liquidity, solvency, profitability, and valuation ratios), Cash flow analysis, DuPont analysis.</td></tr>
<tr><td>Prerequisites and co-requisites</td><td colspan="2">Introduction to Accounting, Financial Accounting</td></tr>
<tr><td>Assessment methods and criteria</td><td colspan="2"><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>written exam</td><td>51.0%</td><td>50.0%</td></tr><tr><td>group project</td><td>51.0%</td><td>25.0%</td></tr><tr><td>written test</td><td>51.0%</td><td>25.0%</td></tr></table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>Robinson T.R., Henry E., Pirie W.L, Broihahn M.A., Cope A.T.: International Financial Statement Analysis, 3rd Edition, Wiley 2015.

Fridson M.S., F. Alvarez : Financial Statement Analysis. A Practicioner's Guide, Wiley Finance, 2011</td></tr>
<tr><td>Supplementary literature</td><td>Ross S.A., R.W. Westerfield, J. Jaffe, B.D. Jordan: Modern Financial management, McGraw-Hill Irwin, 2008

O'Regan P. : Financial Information Analysis, John Wiley&Sons, 2001

Penman S.H.: Financial Statement Analysis and Security Valuation, McGraw-Hill Irin, 2001</td></tr>
<tr><td>eResources addresses</td><td>Adresy na platformie eNauczanie:</td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="2">Sample topics and issues will be presented during the classes.</td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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