University of Gdańsk

Subject card

Subject name and code	Corporate Performance Evaluation, PG_00157347					
Field of study	Information Science and Econometrics					
Date of commencement of studies	October 2024		Academic year of realisation of subject		2025/2026	
Education level	postgraduate 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		Polish	
Semester of study	3		ECTS credits		2.0	
Learning profile	academic		Assessment form			
Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management					
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	15.0	0.0	0.0	0.0	0.0	15
	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	15		10.0	25.0		50
Subject objectives	Explaining to students the essence of a company's standing and presenting the methods, procedures, techniques, and stages of analysis that allow for the assessment of a company's situation						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[IiEMU2_U07] The student is able to build advanced formal models of complex economic phenomena and processes, estimate them, carry out their verification and apply them to modeling, forecasting and optimization of resources of economic institutions of varying degrees of complexity, their structure and the course of processes in them.	The student can creatively apply the knowledge acquired in various areas and forms to solve problems related to assessing a company's standing in the fields of finance and accounting that arise in business practice. They also understand the limitations of the applied knowledge and are able to appropriately account for these in their analyses.	[SU4] test/exam - oral or written
	[IiEMU2_K05] The student can think and act in an entrepreneurial manner and flexibly adapt to changing environmental conditions. Thinks creatively and can go beyond the usual patterns.	The student possesses the ability to think creatively and can go beyond conventional frameworks in the analysis of a company's standing. They demonstrate an entrepreneurial approach, thinking and acting innovatively in assessing the company's situation, and are able to adapt flexibly to the changing demands of the business environment.	[SK4] test/exam - oral or written
	[IiEMU2_K06] The student knows the need for ethical, sustainable and socially responsible behavior in professional and social life. Initiates and organises activities for the social environment and public interest.	The student can independently propose solutions to specific problems related to assessing a company's standing in the areas of finance and accounting, based on established criteria.	[SK4] test/exam - oral or written
	[IiEMU2_W07] The student has an extended and established knowledge of ethical norms applicable to business, good practices for its conduct and legal regulations for the protection of intellectual property. The student has an extended knowledge of the risks and responsibilities associated with the computerization of business processes. The student knows the principles of netiquette.	The student possesses the ability to think creatively and can go beyond conventional frameworks in the analysis of a company's standing. They demonstrate an entrepreneurial approach, thinking and acting innovatively in assessing the company's situation, and are able to adapt flexibly to the changing demands of the business environment.	[SW4] test/exam - oral or written
	[IiEMU2_U06] The student is able to forecast complex economic phenomena and processes at an advanced level and check the properties of the obtained forecasts.	The student has in-depth knowledge of norms and rules (legal, organizational, moral, and ethical) in the field of finance and accounting, which are crucial for assessing a company's standing.	[SU4] test/exam - oral or written
	[IiEMU2_W06] The student is familiar with advanced methods of assessing the effectiveness of business operations.	The student has a detailed understanding of the principles for evaluating ventures in the field of finance and accounting, such as the profitability of investment projects, assessment of a company's financial situation, risk evaluation, and bankruptcy threats. They can identify the types of risks associated with a company's operations, accurately determine their consequences, and apply appropriate mitigation methods, effectively utilizing theoretical knowledge and relevant research methods in the context of assessing the company's standing.	[SW4] test/exam - oral or written

	Course outcome	**Subject outcome**	**Method of verification**
	[IiEMU2_U05] The student is able to make a statistical description of basic and detailed economic categories at an advanced level, formulate and verify hypotheses about their formation.	The student has a detailed understanding of the principles for evaluating ventures in the field of finance and accounting, such as the profitability of investment projects, assessment of a company's financial situation, risk evaluation, and bankruptcy threats. They can identify the types of risks associated with a company's operations, accurately determine their consequences, and apply appropriate mitigation methods, effectively utilizing theoretical knowledge and relevant research methods in the context of assessing the company's standing.	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
	[IiEMU2_W08] The student knows and understands grammatical structures and vocabulary thoroughly within his specialty in a foreign language at B2+ level.	The student has a detailed understanding of the principles for evaluating ventures in the field of finance and accounting, such as the profitability of investment projects, assessment of a company's financial situation, risk evaluation, and bankruptcy threats. They can identify the types of risks associated with a company's operations, accurately determine their consequences, and apply appropriate mitigation methods, effectively utilizing theoretical knowledge and relevant research methods in the context of assessing the company's standing.	[SW4] test/exam - oral or written
Subject contents	The essence of financial statement auditing, an introduction to the specifics of the profession ofanauditor, and a presentation of the methods, procedures, techniques, and stages of financial audit. The use of non-financial information in assessing a company. The role and principles of the operations of rating agencies in the financial market, the role of ratings inassessing the creditworthiness of an issuer. Corporate bankruptcy - essence, classification of causes, types, phases; selected methodsofbankruptcy forecasting. Assessment of small enterprises		
Prerequisites and co-requisites			
Assessment methods and criteria	**Subject passing criteria**	**Passing threshold**	**Percentage of the final grade**
	Written test	51.0%	100.0%
Recommended reading	Basic literature	1. M. Jerzemowska (red): Analiza ekonomiczna wprzedsiębiorstwie;PWE, Warszawa 2013 lub 2018 2. Magdalena Gostkowska-Drzewicka, Kondycja finansowajakowyznacznik pozycji konkurencyjnejprzedsiębiorstwdeweloperskich, ,,Nauki o Finansach, nr 1(22)2015,Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu. 3. L. Bednarski: Analiza finansowa w przedsiębiorstwie;PWE,Warszawa 2007	

	Supplementary literature	1. B. Pomykalska, P. Pomykalski: Analiza finansowaprzedsiębiorstwa;PWN, Warszawa 2007 (chapter 4) 2. D.Wędzki: Analiza wskaźnikowa sprawozdania finansowego;WoltersKluwer, Kraków 2009
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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