University of Gdańsk

Subject card

Subject name and code	Financial analysis - lecture, PG_00134138					
Field of study	Taxes and Tax Consultancy					
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026	
Education level	Master's studies		Subject group		Optional subject group	
Mode of study	part-time studies		Mode of delivery		at the university	
Year of study	1		Language of instruction		Polish	
Semester of study	2		ECTS credits		2.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Faculty of Law and Administration -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Juliusz Giżyński			
	Teachers					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	14.0	0.0	0.0	0.0	0.0	14
	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	14	0.0	36.0	50	
Subject objectives	The aim of the course is to familiarize students with the basic tools of financial analysis in an enterprise and to prepare them for their application in practice.					

Learning outcomes

Course outcome	Subject outcome	Method of verification
[PiDPMU2_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences	The student identifies key financial information from reporting documents, taking into account legal and regulatory aspects affecting their content.	[SW4] test/exam - oral or written
[PiDPMU2_WK05] has systematic knowledge of the economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting	The student recognizes potential risks arising from non-compliance with tax laws or unethical financial practices in the context of financial data analysis.	[SW4] test/exam - oral or written
[PiDPMU2_WG03] has in-depth knowledge of the subject of regulation of selected detailed issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting	The student recalls regulations outside of accounting and classical law in interpreting financial data, especially in the context of public-law liabilities.	[SW4] test/exam - oral or written

Subject contents	The essence and subject of the financial analysis of the company Methods of financial analysis comparative and causal analysis Sources of financial analysis of enterprises and the principles of their verification System for the analysis of the general efficiency of the enterprise Analysis of the dynamics and structure of the balance sheet and profit and loss account Directions and principles of ratio analysis Ratio analysis of financial liquidity, sources of financing (financial support), turnover, profitability, situation of the company on the capital market Preliminary analysis of the cash flow statement and ratio analysis of cash efficiency and sufficiency. Analysis of the threat to the continuation of the company's operations.
Prerequisites and co-requisites	Basics of accounting (knowledge of the layout of financial statements items and their essence, information limitations resulting from various accounting principles), elements of mathematics, statistics, basics of corporate finance

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. D.Wędzki: Analiza wskaźnikowa sprawozdania finansowego; Wolters Kluwer , Kraków 2009 2. M. Jerzemowska (red): Analiza ekonomiczna w przedsiębiorstwie; PWE, Warszawa 2018 3. M. Sierpińska, T. Jachna: Ocena przedsiębiorstwa według standardów światowych; Wyd. PWN Warszawa 2004
Supplementary literature	L. Bednarski: Analiza finansowa w przedsiębiorstwie; PWE, Warszawa 2007
eResources addresses	

Example issues/ example questions/ tasks being completed	Explain what ratio analysis is and which ratios are most commonly used to assess a company's financial liquidity? What profitability ratios can be used to evaluate a company's financial condition? Discuss their interpretation. How does cash flow analysis differ from income statement analysis? Why is cash flow analysis important? What ratios can be used to analyze a company's debt? How should the financial leverage ratio be interpreted? What does the return on equity (ROE) ratio represent? How do profits and the financial structure of a company affect it? What ratios can be used to evaluate a company's operational efficiency? Discuss the asset turnover ratio and inventory turnover ratio. What is the difference between vertical and horizontal analysis? When are these analyses used in evaluating financial statements? How is net working capital calculated, and why is it important in assessing a companys liquidity?
Work placement	Not applicable