University of Gdańsk

Subject card

Subject name and code	Financial Analysis, PG_00129795		
Field of study	Logistics and Mobility		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2026/2027
Education level	Bachelor’s studies	Subject group	Obligatory subject group in the field of study Subject group related to scientific research 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	3.0
Learning profile	academic	Assessment form	credit
Conducting unit	Department of Microeconomics -> Faculty of Economics -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Anna Blajer-Gołębiewska	
	Teachers		

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						

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	15.0	30.0	75

Subject objectives	The aim of this course is to enhance students' knowledge of financial analysis tools.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[LML3_W06] knows to an advanced degree selected methods and tools, including statistical techniques, to describe and model logistics and mobility processes and systems	The student knows and understands the basic concepts and terminology in the field of financial analysis.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
	[LML3_K01] recognizes the importance of knowledge in the field of logistics and mobility in the process of identifying and solving economic problems, is ready to interact with other participants in the learning process, and consulting experts in case of difficulties in solving them on their own	The student is ready to recognize the importance of knowledge in the field of financial analysis in identifying and solving theoretical and practical business problems; is ready to consult with the instructor during consultation hours in case of encountering difficulties in solving business problems on his/her own.	[SK2] presentation/project/paper/report [SK5] implementation of a problem task
	[LML3_U01] is able to correctly interpret economic and social phenomena and apply knowledge of economics, finance, management sciences, logistics and mobility to explain economic phenomena	The student is able to interpret and explain economic phenomena, analyse their causes, course and relationships between them, using acquired knowledge in the field of financial analysis.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[LML3_U07] is able to participate in the analysis and evaluation of alternative solutions to problems of logistics or mobility and select methods and instruments to rationally resolve them	The student is able to participate in a debate, is able to present, evaluate and discuss different points of view using knowledge of financial analysis.	[SU2] presentation/project/paper/report
	[LML3_K05] identifies, diagnoses and resolves correctly the dilemmas and various options for solutions, related to the performance of the profession	The student is ready to perform his/her professional role in a responsible manner, observing business ethics and business standards in the work environment.	[SK2] presentation/project/paper/report
	[LML3_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions, takes on the challenges of creative thinking, is resilient to failure, knows how to identify threats and assess the risk of their occurrence	The student is ready to think and act in an entrepreneurial manner.	[SK2] presentation/project/paper/report [SK5] implementation of a problem task
	[LML3_W03] has advanced knowledge of the relationship between business entities and public institutions operating in the national, international and intercultural sphere, understands the importance of logistics and mobility for their functioning	The student knows and understands selected research methods and tools, including IT tools and data acquisition techniques that are used in financial analysis issues.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report

Subject contents	1. Financial analysis and accounting: documents for financial analysis 2. Introduction to financial analysis: methods, aims, and sources of financial analysis. Horizontal and vertical analysis of a balance sheet 3. Liquidity ratios 4. Activity (efficiency) ratios 5. Profitability ratios 6. Cash flow analysis 7. Shareholder ratios 8. Elements of business valuation 9. Operating and financial leverage 10. Relations among ratios (DuPont model) 11. Analysis of the impact of changes in product structure, sales volume, prices and quality on revenues Any doubts arising during the consideration and repetition of the subject content or any accompanying interpretation problems will also be resolved during consultations.
Prerequisites and co-requisites	Fundamental knowledge of accounting, and basic computer skills regarding Microsoft Excel
Assessment methods and criteria	see table below

Subject passing criteria	Passing threshold	Percentage of the final grade
Case study	51.0%	100.0%

Recommended reading

Basic literature	1. P. Peterson Drake, F.J. Fabozzi, Analysis of Financial Statements, John Wiley & Sons, Hoboken, N.J. 2012. 2. S.C. Weaver, The Essentials of Financial Analysis, McGraw-Hill Education - Europe, London 2012
Supplementary literature	1. A. Blajer-Gołębiewska, Stock exchanges indices and abnormal returns in the crisis condition, "Journal of International Studies", 2012, vol. 5, issue 2, pp. 9-18. [guest editorial] 2. A. Blajer-Gołębiewska, L. Czerwonka, The Impact of IPOs in Crisis Condition on Companies Performance: Evidence from the Polish Stock Exchange, [w:] Selected Issues of Decision-making by Economic Entities, ed. T. Bernat, Wydawnictwo Naukowe Uniwersytetu Szczecińskiego, Szczecin 2011, pp. 103-118. 3. A. Blajer-Gołębiewska, L. Czerwonka, Long-Run IPO Overpricing: Evidence from the Warsaw Stock Exchange, "World Journal of Social Sciences", 2012, vol. 2(1), pp. 34-44. 4. L. Czerwonka, Exchange ratio determination and shareholders wealth for mergers of companies at Warsaw StockExchange, "Actual Problems of Economics", 2013, no. 8, pp. 497-506. 5. L. Czerwonka, Takeovers as a way of investing versus dividend payments on the Warsaw Stock Exchange, "Journal of International Studies", 2012, vol. 5(1), pp. 70-76. 6. A. Blajer-Gołębiewska, A. Kozłowski, Financial determinants of corporate reputation: A short-term approach, "Managerial Economics", 2019, vol. 17, no. 2, pp. 179-201
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Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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