

Subject card

Subject name and code	Economic Analysis, PG_00169807						
Field of study	Economics						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028		
Education level	Bachelor's studies		Subject group		Obligatory subject group 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	5		ECTS credits		1.0		
Learning profile	academic		Assessment form		credit		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Joanna Hartenberger-Liszek				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	8.0	0.0	0.0	0.0	8
	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	8		3.0		14.0	25
Subject objectives	Gaining knowledge about the assessment of the company's condition based on financial statements						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_K04] is willing to think and act in an entrepreneurial manner; adapts to new situations and conditions, takes on the challenges of creative thinking, is resilient in the face of failure, is able to identify risks and assess the risks of failure	The student is ready to think and act in an entrepreneurial way; adapts to new situations and conditions, takes up the challenges of creative thinking, is resistant to failures, is able to identify threats and assess the risk of their occurrence	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[EKONL3_K03] participates in the preparation of economic and social projects, being able to reconcile legal, economic, ecological, political and social requirements	The student participates in the preparation of a financial analysis of the selected enterprise, The project can consult and discuss in the consultations conducted	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[EKONL3_U06] uses the knowledge acquired in economics, finance and management to solve economic and social dilemmas arising in the professional context	The student uses his/her knowledge in the field of economics, finance and management to solve economic and social dilemmas that arise in professional work	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[EKONL3_U08] has the ability to observe, understand and analyse economic and social phenomena and processes using appropriate scientific methods	The student has the ability to observe, understand and analyse economic and social phenomena and processes using adequate scientific methods	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[EKONL3_W06] have an advanced knowledge of selected methods and tools, including statistical and econometric techniques, for describing economic agents and structures as well as social institutions and the processes taking place in them	The student has advanced knowledge of selected methods and tools, including statistical and econometric techniques that allow to describe economic entities and organizations, as well as the processes taking place in them	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[EKONL3_W11] knows the general principles for the creation and development of forms of individual entrepreneurship, using knowledge of economics, finance and management sciences	The student knows the general principles of creating and developing forms of individual entrepreneurship, using knowledge in the field of accounting, economics, finance and management sciences	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[EKONL3_U07] is able to participate in analyses and evaluations of alternative solutions to economic and social problems and to choose the methods and instruments to resolve them rationally	The student is able to take part in analyses and evaluations of alternative solutions to economic and social problems and to select methods and instruments that allow them to be solved rationally	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	The student is able to use their theoretical knowledge and acquire data to analyse specific economic and social processes and phenomena	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	The student correctly identifies, diagnoses and resolves dilemmas and various variants of solutions related to the profession	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[EKONL3_U03] is able to analyse the causes and course of specific economic and social processes and phenomena, and accurately analyse these phenomena using adequate methods and tools economic and social	The student is able to analyse the causes and course of specific economic and social processes and phenomena and to accurately analyse these phenomena using adequate economic and social methods and tools	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written [SU8] observation of student's independent or team work

Subject contents	1. Sources of information in economic analysis Discusses where to get data for business analysis (financial statements, public records, market data) and how to assess their reliability. 2. preliminary analysis of financial statements (balance sheet, income statement, cash flow) A structural and trend analysis of the main items of the financial statements is carried out in order to make an overall assessment of the company's financial position. 3. analysis of assets and capital (balance sheet). The structure of the company's assets and liabilities is examined, analyzing their dynamics, liquidity and debt levels. 4. analysis of income, expenses and financial results (income statement). Analyzes the profitability of a company by examining the relationship between revenues, operating expenses and financial results. 5. financial flow analysis (cash flow statement). Sources and uses of cash in operating, investing and financing activities are evaluated, as well as their impact on liquidity. 6. technical-economic analysis The efficiency of the use of physical resources and human labor (machinery, equipment, employees) is evaluated, analyzing their impact on costs, productivity and financial performance of the enterprise.		
Prerequisites and co-requisites	Students should have a background in accounting		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Colkwium	51.0%	70.0%
	Presence	51.0%	15.0%
	Activity	51.0%	15.0%
Recommended reading	Basic literature	1. W. Gabrusewicz, Metody analizy finansowej przedsiębiorstwa, PWE, Warszawa 2019. 2. F. Bławat, Podstawy analizy ekonomicznej teorie, przykłady, zadania, Wydawnictwo CeDeWu, Warszawa 2016. . W. Gabrusewicz, Analiza finansowa przedsiębiorstwa. Teoria i zastosowanie, PWE, Warszawa 2014. 4. G. Gołębiowski, A. Grycuk, A. Tłaczała, P. Wiśniewski, Analiza finansowa przedsiębiorstwa, Difin, Warszawa 2016.	
	Supplementary literature	1. J. Hartenberger-Liszek, Problemy poznawcze diagnozowania ekonomicznego przedsiębiorstw, Wydawnictwo UG, Gdańsk 2014. 2. J. Hartenberger-Liszek, J. Krupska, A. Miłosz, Przedsięwzięcia w rozwoju współczesnych przedsiębiorstw: strategia, zarządzanie, finansowanie, Wydawnictwo Uniwersytetu Gdańskiego, Gdańska 2021.	
	eResources addresses		
	Example issues/ example questions/ tasks being completed		
Work placement	Not applicable		

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