Subject card

Subject name and code	, PG_00169994						
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 Optional subject group		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	3		Language of instruction		Polish		
Semester of study	5		ECTS credits		2.0		
Learning profile	academic		Assessment form		credit		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Ryszard Rolbiecki				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	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		5.0	30.0		50
Subject objectives	The primary objective of this course is to equip students with foundational analytical tools (primarily through the use of Microsoft Excel) for assessing the financial condition of transport enterprises. The course emphasizes the development of practical skills in financial analysis, enabling students to evaluate a companys financial standing while considering the influence of market conditions on the operations and financial decision-making processes within the transport sector						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[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 possesses advanced knowledge of selected financial analysis methods and analytical tools, including chosen statistical instruments and the fundamentals of econometric methods used to describe and assess the financial condition of enterprises in the Transport, Shipping, and Logistics (TSL) sector.	[SW1] oral statement/ conversation/discussion [SW5] implementation of a problem task
[EKONL3_W04] knows the types of economic and social ties and the regularities governing them	The student demonstrates an understanding of the interdependencies between the financial condition of enterprises in the Transport, Shipping, and Logistics (TSL) sector and the overall economic performance of other sectors within the national economy. The student is able to recognize how changes in the broader economic environment influence financial outcomes in the TSL sector.	[SW1] oral statement/ conversation/discussion
[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 apply appropriate methods and tools to conduct a cause-and-effect analysis of the financial performance of enterprises in the TSL (Transport, Shipping, and Logistics) sector and to formulate relevant conclusions based on the results.	[SU1] oral statement/conversation/ discussion [SU5] implementation of a problem task
[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	The student is able to formulate opinions on the financial situation of TSL (Transport, Shipping, and Logistics) enterprises and to consider alternative courses of action, taking into account their financial implications for the company	[SK1] oral statement/conversation/ discussion
[EKONL3_K02] is aware of the level of knowledge in the field of economics and understands the need to deepen and update this knowledge throughout life	The student is aware of the importance of financial analysis in enterprise management and recognizes the need to continuously expand their knowledge in this area.	[SK1] oral statement/conversation/ discussion
[EKONL3_W02] has advanced knowledge of the different types of existing business entities and organisations and public institutions	The student has knowledge about the types and specifics of business entities in the TSL sector. Knows the principles of financial management in TSL enterprises, taking into account the influence of the market and regulatory environment.	[SW1] oral statement/ conversation/discussion
[EKONL3_U01] can correctly interpret economic and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	The student is able to analyze and interpret economic and financial data in the context of their application in the management processes of a TSL (Transport, Shipping, and Logistics) enterprise.	[SU1] oral statement/conversation/ discussion [SU5] implementation of a problem task

Subject contents

1. The essence and premises of applying financial analysis in a TSL enterprise
2. Methods of research on economic and financial phenomena and processes in a TSL enterprise
3. The importance of vertical and horizontal analysis of financial statements in assessing the efficiency of TSL enterprises
4. Directions of analysis of revenues and costs in a TSL enterprise
5. Analysis of liquidity and profitability of TSL sector enterprises
6. The essence and importance of economic levers in shaping financial results in a TSL enterprise
7. Research on the risk of deterioration of the financial condition of transport enterprises

Content that raises doubts will be further clarified during consultations

Prerequisites and co-requisites

<table>
<tr><td>Assessment methods and criteria</td><td colspan="2">

Subject passing criteria	Passing threshold	Percentage of the final grade
activity during classes, participation in discussions	51.0%	30.0%
Correctness of tasks performed as part of own work	51.0%	40.0%
Student involvement in solving tasks	51.0%	30.0%

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<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>

1. Higgins R.C., Koski J.L., Mitton T., (2023), Analysis for Financial Management, Published by McGraw Hill LLC, New York, https://elib.vku.udn.vn/bitstream/123456789/4253/1/2023.%20Analysis%20for%20Financial%20Man
2. Ponomarenko V., Klebanova T., Guryanova L., (2020), SYSTEM ANALYSIS AND MODELING OF CONTROL PROCESSES, Monograph, Bratislava-Kharkiv, https://ekmair.ukma.edu.ua/server/api/core/bitstreams/6f923ec6-963b-4944-92c7-53817c613f61/content

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<tr><td>Supplementary literature</td><td>

1. Subramanyam K. R., (2014) Financial statement analysis, McGraw-Hill Education, 2014 (pdf)
2. Rykała M., Rykała Ł. (2021), Economic Analysis of a Transport Company in the Aspect of Car Vehicle Operation, Sustainability 13(1), 427, https://www.mdpi.com/2071-1050/13/1/427

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<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="2">

1. What is vertical and horizontal analysis of financial statements?
2. Calculating and interpreting basic indicators of productivity, financial liquidity and profitability of an enterprise
3. Knowledge and ability to use basic methods of cause-effect analysis in financial analysis?
4. Knowledge and ability to use tools identifying the risk of bankruptcy of a transport enterprise?

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<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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