

## Subject card

|                                             |                                                                                                                                                                                                                                                                                                                 |                                                          |                                         |                                     |                                                                          |            |     |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------|-------------------------------------|--------------------------------------------------------------------------|------------|-----|
| Subject name and code                       | Assessment of the Financial Condition of Enterprises, PG_00170144                                                                                                                                                                                                                                               |                                                          |                                         |                                     |                                                                          |            |     |
| Field of study                              | International Economic Relations                                                                                                                                                                                                                                                                                |                                                          |                                         |                                     |                                                                          |            |     |
| Date of commencement of studies             | October 2025                                                                                                                                                                                                                                                                                                    |                                                          | Academic year of realisation of subject |                                     | 2025/2026                                                                |            |     |
| Education level                             | Master's studies                                                                                                                                                                                                                                                                                                |                                                          | Subject group                           |                                     | Obligatory subject group in the field of study<br>Optional subject group |            |     |
| Mode of study                               | full-time studies                                                                                                                                                                                                                                                                                               |                                                          | Mode of delivery                        |                                     | at the university                                                        |            |     |
| Year of study                               | 1                                                                                                                                                                                                                                                                                                               |                                                          | Language of instruction                 |                                     | Polish                                                                   |            |     |
| Semester of study                           | 1                                                                                                                                                                                                                                                                                                               |                                                          | ECTS credits                            |                                     | 2.0                                                                      |            |     |
| Learning profile                            | academic                                                                                                                                                                                                                                                                                                        |                                                          | Assessment form                         |                                     |                                                                          |            |     |
| Conducting unit                             | Department of Transport Economics -> Faculty of Economics -> Rector                                                                                                                                                                                                                                             |                                                          |                                         |                                     |                                                                          |            |     |
| Name and surname of lecturer (lecturers)    | Subject supervisor                                                                                                                                                                                                                                                                                              |                                                          | dr Elżbieta Adamowicz                   |                                     |                                                                          |            |     |
|                                             | 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                                                       |                                         | 20.0                                |                                                                          | 0.0        | 50  |
| Subject objectives                          | The purpose of the course is to acquire the practical skill of assessing the financial situation of an enterprise and to develop the ability to critically evaluate financial indicators in the context of assessing the impact of market conditions on the operation and financial decisions of an enterprise. |                                                          |                                         |                                     |                                                                          |            |     |

| Learning outcomes | Course outcome                                                                                                                                                                                                                                                                                                                                                                                               | Subject outcome                                                                                                                                                                                                                                                                                     | Method of verification                                                                                                                                                                       |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | [MSGMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; assesses risks and threats and finds ways of counteracting their effects                                                                                                                                          | Is ready to think and act in an entrepreneurial manner, adapts to new situations and conditions, takes on the challenges of creative thinking, assesses the risks and threats of business operations                                                                                                | [SK1] oral statement/conversation/discussion<br>[SK2] presentation/project/paper/report<br>[SK5] implementation of a problem task<br>[SK8] observation of student's independent or team work |
|                   | [MSGMU2_W09] has an in-depth knowledge of selected areas of the functioning of a modern enterprise in the national and international environment; understands the conditions, principles and consequences of decisions taken in its structures aiming at the development, and the dependencies among enterprises on the international market                                                                 | Has an in-depth knowledge of selected areas of functioning of a modern enterprise in the national and international environment, understands the conditions, principles and consequences of decisions made in its structures aimed at development, as well as the relationships between enterprises | [SW1] oral statement/conversation/discussion<br>[SW2] presentation/project/paper/report<br>[SW5] implementation of a problem task                                                            |
|                   | [MSGMU2_W04] has an in-depth knowledge of different types and elements of economic structures and institutions, including institutions, organisations and economic entities; understands the causes, course, scale and consequences of changes occurring in them, as well as relations between them on a national, international and intercultural scale; knows the theories explaining relations among them | Has an in-depth knowledge of the various types and elements of structures found in business entities, understands the causes, course, scale and consequences of changes in financial decisions affecting the operation of enterprises                                                               | [SW1] oral statement/conversation/discussion<br>[SW2] presentation/project/paper/report<br>[SW5] implementation of a problem task                                                            |
|                   | [MSGMU2_U04] can use the acquired knowledge to formulate and solve complex problems related to the operation of economic entities on the international market, with particular emphasis on the European Union market                                                                                                                                                                                         | Able to use their knowledge to formulate and solve complex problems related to the functioning of enterprises on the market                                                                                                                                                                         | [SU1] oral statement/conversation/discussion<br>[SU2] presentation/project/paper/report<br>[SU5] implementation of a problem task<br>[SU8] observation of student's independent or team work |

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| Subject contents                | <p><b>Topic I MAIN ISSUE OF ASSESSMENT OF FINANCIAL CONDITION OF ENTERPRISES</b></p> <p>1.1 Reasons and requirements for assessing the financial condition of enterprises.</p> <p>1.2 Directions of use of information on the financial condition of the enterprise</p> <p>1.3 Sources used to evaluate enterprises</p> <p>1.4 Classification of methods used to assess the financial condition of enterprises</p> <p><b>Topic II FINANCIAL REPORTS AND THEIR PRELIMINARY ASSESSMENT</b></p> <p>2.1 Collection, verification and preparation of financial statements</p> <p>2.2 Preliminary assessment of the balance sheet</p> <p>2.3 Preliminary evaluation of the income statement</p> <p><b>Topic III USE OF INDICATOR ANALYSIS TO ASSESS BUSINESSES</b></p> <p>3.1 Limitations of indicator analysis</p> <p>3.2 Profitability indicators</p> <p>3.3 Liquidity indicators</p> <p>3.4 Financial support indicators</p> <p>3.5 Performance indicators</p> <p>3.6 Capital market indicators</p> <p><b>Topic IV FINANCIAL ANALYSIS IN BANKRUPTCY RISK ASSESSMENT</b></p> <p>4.1 Risk symptoms of companies' activities</p> <p>4.2 Multi-criteria methods and their practical usefulness in assessing the risk of enterprises' activities</p> <p>4.3 Utilization of selected models for assessing the risk of enterprises' activities</p> <p>Any doubts related to the lecture topics and questions regarding the course material are addressed during consultation hours. Participation in consultations enables the clarification of substantive issues and deepens the understanding of subject-related concepts.</p> |
| Prerequisites and co-requisites | <p>Knowledge of the basics of financial analysis</p> <p>Knowledge of Excel spreadsheet.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

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|---------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Assessment methods and criteria | Subject passing criteria                                                             | Passing threshold                                                                                                                                                                                                                                                                                                                                                                                | Percentage of the final grade |
|                                 | Presentation on the assessment of the financial condition of the selected enterprise | 51.0%                                                                                                                                                                                                                                                                                                                                                                                            | 20.0%                         |
|                                 | Report on the assessment of the financial condition of the selected enterprise       | 51.0%                                                                                                                                                                                                                                                                                                                                                                                            | 80.0%                         |
| Recommended reading             | Basic literature                                                                     | Analiza finansowa w zarządzaniu przedsiębiorstwem. Tom I i II. Praca zbiorowa pod red. L. Bednarskiego i T. Waśniewskiego. Fundacja Rozwoju Rachunkowości w Polsce, Warszawa 2004;<br><br>L. Bednarski: Analiza finansowa przedsiębiorstw. PWE, Warszawa 2000;<br><br>T. Waśniewski, W. Skoczylas: Zasady analizy finansowej w praktyce. Fundacja Rozwoju Rachunkowości w Polsce, Warszawa 2011. |                               |
|                                 | Supplementary literature                                                             | Materials prepared by the lecturer<br><br>Financial statements of the selected company.                                                                                                                                                                                                                                                                                                          |                               |
|                                 | eResources addresses                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                  |                               |
|                                 | Example issues/<br>example questions/<br>tasks being completed                       |                                                                                                                                                                                                                                                                                                                                                                                                  |                               |
| Work placement                  | Not applicable                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                  |                               |

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