

Subject card

Subject name and code	Assessment of the Financial Condition of Enterprises, PG_00171422						
Field of study	Economics						
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 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		credit		
Conducting unit	Department of Transport Economics -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Elżbieta Adamowicz				
	Teachers		dr Elżbieta Adamowicz				
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		19.0		1.0	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
	[EKONMU2_W04] knows different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	Knows the different types of economic and social ties and the regularities between them, has an in-depth knowledge of the economic and financial ties linking businesses.	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW5] implementation of a problem task
	[EKONMU2_K05] correctly identifies, diagnoses and solves dilemmas and alternative solutions related to the profession	Correctly identifies, diagnoses and resolves dilemmas and various options for solutions related to the profession	[SK1] oral statement/conversation/ discussion [SK2] presentation/project/paper/ report [SK5] implementation of a problem task [SK8] observation of student's independent or team work
	[EKONMU2_U06] can practically apply various forms and range of acquired knowledge in economics, finance and management, supplementing it with an independent critical analysis of its efficiency and usefulness	Has the ability to put into practice the various forms and scope of the acquired knowledge of economics, finance and management, complementing it with an independent critical analysis of the effectiveness and usefulness in assessing the financial health of the enterprise Deepens knowledge by solving problems outside of classes and consulting with the instructor.	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[EKONMU2_W08] has an in-depth knowledge of processes occurring in enterprises and economic organisations and with related areas, as well as of processes of change in public institutions; knows methods of research on the regularities governing these changes, taking into account the influence of external stakeholders on them	Has in-depth knowledge of the processes occurring in enterprises, knows the methods of studying the regularities governing these changes, taking into account the impact of external stakeholders and external conditions on them	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW5] implementation of a problem task

Topic I MAIN ISSUE OF ASSESSMENT OF FINANCIAL CONDITION OF ENTERPRISES

1.1 Reasons and requirements for assessing the financial condition of enterprises.

1.2 Directions of use of information on the financial condition of the enterprise

1.3 Sources used to evaluate enterprises

1.4 Classification of methods used to assess the financial condition of enterprises

Topic II FINANCIAL REPORTS AND THEIR PRELIMINARY ASSESSMENT

2.1 Collection, verification and preparation of financial statements

2.2 Preliminary assessment of the balance sheet

2.3 Preliminary evaluation of the income statement

Topic III USE OF INDICATOR ANALYSIS TO ASSESS BUSINESSES

3.1 Limitations of indicator analysis

3.2 Profitability indicators

3.3 Liquidity indicators

3.4 Financial support indicators

3.5 Performance indicators

3.6 Capital market indicators

Topic IV FINANCIAL ANALYSIS IN BANKRUPTCY RISK ASSESSMENT

4.1 Risk symptoms of companies' activities

4.2 Multi-criteria methods and their practical usefulness in assessing the risk of enterprises' activities

4.3 Utilization of selected models for assessing the risk of enterprises' activities

Doubts that arise during the implementation of the subject content or problems of interpretation will be resolved during consultations.

Prerequisites and co-requisites	Knowledge of the basics of financial analysis		
	Knowledge of Excel spreadsheet.		
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; L. Bednarski: Analiza finansowa przedsiębiorstw. PWE, Warszawa 2000; T. Waśniewski, W. Skoczylas: Zasady analizy finansowej w praktyce. Fundacja Rozwoju Rachunkowości w Polsce, Warszawa 2011. Adamowicz E. Rola analizy ekonomicznej w procesach decyzyjnych przedsiębiorstw transportowych, Zeszyty Naukowe Uniwersytetu Gdańskiego. <i>Ekonomika Transportu i Logistyka</i>, 2017, nr 63	
	Supplementary literature	Materials prepared by the lecturer Financial statements of the selected company. E. Adamowicz, <i>Rola analizy ekonomicznej w procesach decyzyjnych przedsiębiorstw transportowych</i>, Zeszyty Naukowe Uniwersytetu Gdańskiego. <i>Ekonomika Transportu i Logistyka</i>, nr 63, Wydawnictwo UG, Gdańsk 2017	
	eResources addresses		
	Example issues/ example questions/ tasks being completed		
Work placement	Not applicable		

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