University of Gdańsk

Subject card

Subject name and code	Financial Analysis, PG_00173344		
Field of study	International Business		
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
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	10.0	35.0	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
	[IBL3_U01] can interpret and explain economic phenomena, analyse their causes, course and connections within these phenomena using the acquired knowledge of international business, economics and finance and complementary disciplines	A student can interpret and explain economic phenomena, analyse their causes, course and connections within these phenomena using the acquired knowledge of financial analysis.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[IBL3_K01] is ready to recognise the importance of knowledge in the field of international business in identifying and solving business theoretical and practical issues; is ready to consult with experts in case of facing difficulties in solving business issues individually	A student is ready to recognise the importance of knowledge in the field of financial analysis in identifying and solving business theoretical and practical issues; is ready to consult with the teacher during consultation hours in case of facing difficulties in solving business issues individually.	[SK2] presentation/project/paper/report [SK5] implementation of a problem task
	[IBL3_K04] is ready to think and act in an entrepreneurial manner	A student is ready to think and act in an entrepreneurial manner.	[SK2] presentation/project/paper/report [SK5] implementation of a problem task
	[IBL3_U07] can take part in a debate, is able to present, evaluate and discuss various viewpoints in the field of international business	A student can take part in a debate, is able to present, evaluate and discuss various viewpoints in the field of financial analysis.	[SU2] presentation/project/paper/report
	[IBL3_K05] is ready to perform professional role in responsible manner, abide business ethics and business standards in working environment	A student is ready to perform a professional role in a responsible manner, and abide by business ethics and business standards in a working environment.	[SK2] presentation/project/paper/report
	[IBL3_W03] knows and understands selected research methods and tools, including IT tools and data acquisition techniques, which are applicable to international business issues	A student knows and understands selected research methods and tools, including IT tools and data acquisition techniques, which are applicable to financial analysis.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
	[IBL3_W02] knows and understands fundamental concepts and terminology of international business, international economic and financial relations and complementary disciplines	A student knows and understands fundamental concepts and terminology of financial analysis.	[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 Questions that arise during the reflection and repetition of the course content or interpretative problems accompanying it will also be addressed during office hours.
Prerequisites and co-requisites	Fundamental knowledge of accounting, and basic computer skills regarding Microsoft Excel

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Final test	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
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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