

Subject card

Subject name and code	Annual Report Analysis, PG_00178553						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			7.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Department of Corporate Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Maciej Goniszewski				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	24.0	0.0	0.0	0.0	40
	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	40		2.0		133.0	175
Subject objectives	The aim of the course is to provide students with knowledge of financial analysis and its basic tools. The course is focused on helping students gain knowledge of the mechanisms that shape the financial condition of entities and the skills to conduct analysis in companies. In addition to systematising and deepening theoretical knowledge, the course aims to provide students with practical skills in the application of financial analysis tools.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_W08] The student has advanced knowledge and understanding of the interrelationship of accounting and finance with business in a changing environment and the accompanying contemporary challenges and dilemmas in this context.	The student is able to demonstrate how the type of business activity conducted by a company differentiates the interpretation of financial indicators and recognise the impact of socio-economic events of a given period on these indicators.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
	[FiRL3_W06] To an advanced degree, the student knows and understands the objectives, essence, nature and interrelationships of financial processes, ways of recording them, and the principles of rational decision-making and implementation of changes in this area.	The student is able to interpret financial processes occurring in a company based on documents comprising the annual report, show how they are recorded, and predict changes that can be expected in the company's financial management.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
	[FiRL3_U04] The student is able—from the perspective of finance and accounting—to correctly select and properly apply methods and tools from the fields of management and quality sciences, economics, and finance to analyse and forecast economic processes and evaluate economic phenomena.	The student is able to apply various methods of annual report analysis, calculate financial ratios and correlate the results obtained in order to present an assessment and forecast of economic phenomena occurring in the company.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
Subject contents	<p>Financial analysis recipients, methods and limitations. Recorded and unrecorded sources of financial data for assessing the financial condition of an enterprise. Reporting obligations of enterprises of various sizes. Financial databases in Poland (commercial and publicly available) their content and use in financial analysis. Distortions and distortions in financial data. Preliminary analysis of financial statements in entities from various industries. The use of relationships between individual elements of financial statements as a tool for measuring the effectiveness of a company's financial management. Concept, general principles of construction and classification of financial indicators Assessment of the financial position of an enterprise (operating efficiency analysis) Assessment of the financial position of an enterprise (debt and debt service analysis) Profitability assessment, including the use of pyramid analysis - Du Pont, Assessment of a company's cash position (liquidity analysis - dynamic and static approach, liquidity and solvency, liquidity and creditworthiness, consequences of loss of financial liquidity, assessment of cash efficiency and sufficiency) Assessment of the market situation of a company listed on the stock exchange Assessment of a company's creditworthiness (credit risk). Methods of assessing the risk of a company's bankruptcy. Characteristics of non-financial indicators in the areas of environment, social activity and governance.</p>		
Prerequisites and co-requisites	Basics of accounting (knowledge of the structure of financial statements and their essence, information limitations resulting from various accounting principles), elements of mathematics, statistics, basics of corporate finance.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written test	51.0%	50.0%
	Written project and its presentation	51.0%	50.0%
Recommended reading	Basic literature	<p>Analiza ekonomiczna w przedsiębiorstwie, M. Jerzemowska (red.), wyd. IV, PWE, Warszawa 2018</p> <p>M. Sierpińska, T. Jachna, Metody podejmowania decyzji finansowych, PWN, Warszawa 2021</p> <p>B. Pomykalska, P. Pomykalski, Analiza finansowa przedsiębiorstwa, PWN, Warszawa 2017</p> <p>Raport roczny spółki publicznej, W. Frąckowiak (red.), Instytut Rachunkowości i Podatków, Warszawa 2011</p>	

	Supplementary literature	<p>M. Sierpińska, T. Jachna, Ocena przedsiębiorstwa według standardów światowych, PWN, Warszawa 2009</p> <p>T. Korol, Nowe podejście do analizy wskaźnikowej w przedsiębiorstwie, Wolters Kluwer Polska SA, Warszawa 2013</p> <p>M. Hamrol, Analiza finansowa przedsiębiorstwa, Wydawnictwo Akademii Ekonomicznej, Poznań 2007</p> <p>M. Marcinkowa, Roczny Raport z działań i wyników przedsiębiorstwa, Oficyna Ekonomiczna, Kraków 2004</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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