University of Gdańsk

Subject card

Subject name and code	Assessment of the financial condition of enterprises, PG_00199008						
Field of study	Economics						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2028/2029		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	3		Language of instruction		Polish		
Semester of study	6		ECTS credits		3.0		
Learning profile	academic		Assessment form		credit		
Conducting unit							
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		0.0		45.0	75
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
[EKONL3_K01] recognises the importance of economic knowledge in identifying and solving economic problems and of consulting experts when difficulties in solving them independently	The student recognizes the importance of knowledge in the field of economics in the process of identifying and solving problems of enterprises operating in a changing economic environment.	[SK1] oral statement/conversation/ discussion [SK2] presentation/project/paper/ report [SK5] implementation of a problem task
[EKONL3_W02] has an advanced knowledge of the different types of existing business entities and organisations and public institutions	The student has advanced knowledge of the different types of entities existing in the economic environment of enterprises	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW5] implementation of a problem task
[EKONL3_W06] has 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 has advanced knowledge of selected methods and tools used to assess the financial condition of enterprises.	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SW5] implementation of a problem task
[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	The student is able to use the theoretical knowledge and obtain data to analyse specific processes taking place in an enterprises and analyse these processes using methods developed in economics and finance.	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU5] implementation of a problem task
[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 correctly interpret economic and social phenomena affecting the functioning of enterprises and apply knowledge of economics, finance and management sciences to assess the financial condition of enterprises	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU5] implementation of a problem task

Subject contents

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
Report on the assessment of the financial condition of the selected enterprise	51.0%	80.0%
Presentation on the assessment of the financial condition of the selected enterprise	51.0%	20.0%

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; T. Waśniewski, W. Skoczylas: Zasady analizy finansowej w praktyce. Fundacja Rozwoju Rachunkowości w Polsce, Warszawa 2011. E. Adamowicz, Rola analizy ekonomicznej w procesach decyzyjnych przedsiębiorstw transportowych, W: Rozwój i funkcjonowanie transportu w świetle idei zrównoważonego rozwoju, Zeszyty Naukowe UG ETiL, Wydawnictwo UG, Gdańsk 2017
	Supplementary literature	Materials prepared by the lecturer Financial statements of the selected company.
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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