University of Gdańsk

Subject card

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| Subject name and code | Financial Analysis in Innovative Enterprises, PG_00199066 | | |
| 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<br>Optional subject group<br>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 Aleksandra Gus-Puszczewicz | |
| | Teachers | | |

| Lesson types | Lesson type | Lecture | Tutorial | Laboratory | Project | Seminar | SUM |
|---|---|---|---|---|---|---|---|
| | Number of study hours | 15.0 | 15.0 | 0.0 | 10.0 | 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 | 0.0 | 35.0 | 75 |

| Subject objectives | |
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| | To familiarize students with the principles of financial analysis, taking into account the specificity of enterprises characterized by innovation. Preparing students to use financial analysis tools in the assessment of enterprise activities, including the impact of external conditions in which the company operates and internal factors. Presentation of tools enabling the assessment of investment decisions. Analysis using Excel software. |

Learning outcomes

| Course outcome | Subject outcome | Method of verification |
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| [EKONL3_K04] is willing to think and act in an entrepreneurial manner; adapts to new situations and conditions, takes on the challenges of creative thinking, is resilient in the face of failure, is able to identify risks and assess the risks of failure | The student thinks in an entrepreneurial way and, using knowledge of financial analysis, correctly identifies areas of potential threat | [SK1] oral statement/conversation/ discussion<br>[SK5] 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 knowledge of methods and tools of financial analysis, enabling the description of processes taking place in business entities | [SW4] test/exam - oral or written<br>[SW1] oral statement/ conversation/discussion<br>[SW5] implementation of a problem task |
| [EKONL3_K03] participates in the preparation of economic and social projects, being able to reconcile legal, economic, ecological, political and social requirements | The student is able to cooperate in a team, collaborating as part of a group project | [SK2] presentation/project/paper/ report<br>[SK8] observation of student's independent or team work |
| [EKONL3_U07] is able to participate in analyses and evaluations of alternative solutions to economic and social problems and to choose the methods and instruments to resolve them rationally | The student is able to use methods and instruments of financial analysis in order to search for alternative solutions to economic and social problems | [SU1] oral statement/conversation/ discussion<br>[SU2] presentation/project/paper/ report<br>[SU4] test/exam - oral or written |
| [EKONL3_U08] has the ability to observe, understand and analyse economic and social phenomena and processes using appropriate scientific methods | The student is able to use methods and tools of financial analysis in order to make decisive decisions regarding the financial aspects of innovative activities | [SU6] demonstration of practical skills |
| [EKONL3_W11] knows the general principles for the creation and development of forms of individual entrepreneurship, using knowledge of economics, finance and management sciences | The student understands the regularities regarding the development of enterprises using the knowledge of financial analysis | [SW4] test/exam - oral or written<br>[SW1] oral statement/ conversation/discussion |
| [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 knowledge of financial analysis to analyze phenomena and processes occurring in the enterprise | [SU4] test/exam - oral or written<br>[SU5] implementation of a problem task |
| [EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions | The student correctly identifies and diagnoses dilemmas regarding the current financial situation of the company and investment decisions | [SK1] oral statement/conversation/ discussion<br>[SK5] implementation of a problem task |
| [EKONL3_U03] is able to analyse the causes and course of specific economic and social processes and phenomena, and accurately analyse these phenomena using adequate methods and tools economic and social | The student is able to analyze and evaluate the current financial situation of the company | [SU1] oral statement/conversation/ discussion<br>[SU5] implementation of a problem task |

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| Subject contents | 1. Introduction to financial reporting and financial analysis<br>2. The essence of financial analysis - the concept and subject of financial analysis, tasks, methods, sources of information and principles of its verification<br>3. The impact of internal and external conditions on the results of financial analysis<br>4. General (preliminary) analysis - preliminary analysis of the balance sheet and profit and loss account, principles of asset financing and capital structure, construction and preliminary analysis of the cash flow statement.<br>5. Assessment of the assets and financial condition of the enterprise based on ratio analysis. Use of Excel software.<br>6. Breakeven point and sensitivity analysis. Use of Excel software<br><br>Any doubts arising during the process of solving problem-based tasks and conducting financial analysis will be clarified during consultations. |
| Prerequisites and co-requisites | knowledge of basic issues regarding the functioning of the enterprise, accounting and economic analysis |

**Assessment methods and criteria**

| Subject passing criteria | Passing threshold | Percentage of the final grade |
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| project | 51.0% | 45.0% |
| all the time | 51.0% | 10.0% |
| test | 51.0% | 45.0% |

**Recommended reading**

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| Basic literature | M Sierpińska, A Sierpińska-Sawicz, R Węgrzyn, Controlling finansowy w przedsiębiorstwie, Wydawnictwo Naukowe PWN, Warszawa 2019,<br><br>W. Gabrusewicz, Podstawy analizy finansowej, PWE, warszawa 2007,<br><br>M. Sierpińska, T. Jachna, Ocena przedsiębiorstwa według standardów światowych, PWN, Warszawa 2005<br><br>A. Jaruga, P. Kabalski, A. Szychta, Rachunkowość zarządcza, Wolters Kluwer, Warszawa 2010. |
| Supplementary literature | M. Rabiej, Analizy statystyczne z programami Statistica i Excel, Helion, Warszawa 2018.<br><br>W. Janik, A. Paździor, M. Paździor (2017), Analiza ekonomiczna działalności przedsiębiorstwa, Monografie - Politechnika Lubelska<br><br>L. Karbownik (2016), Metody oceny zagrożenia finansowego przedsiębiorstw sektora TSL, Wydawnictwo Uniwersytetu Łódzkiego |
| eResources addresses | |

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| Example issues/ example questions/ tasks being completed | |
| Work placement | Not applicable |

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