University of Gdańsk

Subject card

Subject name and code	Economic and financial analysis, PG_00199373		
Field of study	Economics		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2027/2028
Education level	Master'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	2	Language of instruction	Polish
Semester of study	3	ECTS credits	3.0
Learning profile	academic	Assessment form	credit
Conducting unit			
Name and surname of lecturer (lecturers)	Subject supervisor	dr Joanna Krupska	
	Teachers		

Lesson types

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	15.0	15.0	0.0	30.0	0.0	60

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	60	0.0	15.0	75

Subject objectives

1. To familiarize students with the subject of extended economics and the functions of finance in an enterprise 2. To familiarize students with patterns of structures and dynamics of changes in the assets and liabilities of an enterprise 3. Determining the auditor's ability to control the validity of incurring expenses and own costs enterprise and obtaining revenues from sales 4. Determining the determinants of financing the operating and investment activities of the enterprise 5. Determining the auditor's ability to control the operational and financial results of enterprises

Learning outcomes			
	Course outcome	Subject outcome	Method of verification
	[EKONMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; can assess risks and threats and find ways of counteracting their effects	is ready to think and act in an entrepreneurial way; adapts to new ones situations and conditions, takes up the challenges of creative thinking, is resistant to failure, is able to identify threats and assess the risk of their occurrence	[SK2] presentation/project/paper/ report
	[EKONMU2_U03] can analyse causes and course of economic and social processes and phenomena, formulate his/her own opinions on the subject, construct research hypotheses, and select and apply methods of their verification	has knowledge of the processes of change of elements, enterprises and entire structures economic organizations, as well as about the processes of change in public institutions, knows what they are like their causes, course, scale, consequences and what is the impact of stakeholders on them external	[SU2] presentation/project/paper/ report
	[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 the ability to observe, understand and analyze phenomena and processes economic and social processes using appropriate scientific methods	[SW2] presentation/project/paper/ report
	[EKONMU2_W04] has an in-depth knowledge of different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	can use theoretical knowledge and obtain data for analysis specific economic and social processes and phenomena and analyze these phenomena using methods created in economics, finance and management sciences	[SW2] presentation/project/paper/ report
	[EKONMU2_W09] has an in-depth knowledge of the evolution of theories describing economic entities and organisations as well as public institutions; knows the connections between them	has advanced knowledge of various types of economic entities and organizations and public institutions	[SW2] presentation/project/paper/ report
	[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	knows selected methods and tools to an advanced degree, including statistical techniques and econometrics allowing to describe entities	[SU2] presentation/project/paper/ report
	[EKONMU2_K01] recognises the importance of knowledge in the field of economics in the process of identifying and solving economic problems and of consulting experts when having difficulties in solving them independently	economic organizations, as well as about the processes of change in public institutions, knows what they are like their causes, course, scale, consequences and what is the impact of stakeholders on them external	[SK2] presentation/project/paper/ report
Subject contents	1.Topics of finance and economics of enterprises as an area of audit research 2. Controlling and assessing the structures and dynamics of assets and liabilities in enterprise operations 3. Controlling and assessing the structures and dynamics of revenues and own costs in enterprise operations All rights reserved (c) Joanna Krupska 2 / 3 SYLLABUS academic year 2022/23 The economic department University of Gdansk 4. Problems of economic and financial efficiency in auditing enterprises 5. Auditor preparing reports on the economic and financial efficiency of enterprises		

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<tr><td>Prerequisites and co-requisites</td><td>Knowledge of:

Enterprise information systems.

Business design.

Buisness finance.

Contemporary business models.</td></tr>
<tr><td>Assessment methods and criteria</td><td>
<table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>Procejt</td><td>60.0%</td><td>100.0%</td></tr>
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<tr><td>Recommended reading</td><td>
<table>
<tr><td>Basic literature</td><td>Financial efficiency of enterprises. Scientific editor: K.Szałucki. WUG, Gdańsk 2017 K.Winiarska: Financial audit. PWE, Warsaw 2009 Audit of financial statements. Ed. W.Gabrusewicz. PWE, Warsaw 2014</td></tr>
<tr><td>Supplementary literature</td><td>The role of profitability indicators of Gdańsk road freight transport companies in the context of discriminant analysis, , J.Krupska, J.Hartenberger-Liszek, Transport of Economics and Logistics 2019 no. 84 Saunders E.J. Audit and internal control in enterprises. 2nd edition, PIKW Czestochowa 2003. Business economics. Collective work edited by J. Engelhardt. CeDeWu, Warszawa</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
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<tr><td>Example issues/ example questions/ tasks being completed</td><td></td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
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