University of Gdańsk

Subject card

Subject name and code	Finance of Companies, PG_00199874						
Field of study	Economics						
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 Optional subject group 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		2.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Jarosław Kempa				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	4.0	6.0	0.0	0.0	0.0	10
	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	10		2.0		38.0	50
Subject objectives	Students will learn the methods of financial analysis and develop the ability to assess the financial situation of an enterprise. Any substantive issues and problems can be addressed during consultations.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[EKONL3_W04] knows the types of economic and social ties and the regularities governing them	Student knows the types of economic ties in the field of finance and the regularities that govern them	[SW4] test/exam - oral or written
[EKONL3_U06] uses the knowledge acquired in economics, finance and management to solve economic and social dilemmas arising in the professional context	Student uses his knowledge of finance to solve professional problems	[SU4] test/exam - oral or written
[EKONL3_W07] has an advanced knowledge of the economic and financial principles of the functioning and management of economic entities and organisations as well as the legal, organisational, moral and ethical norms and rules governing the functioning of public institutions	Student has basic knowledge of the basic principles of running the company's financial management	[SW4] test/exam - oral or written
[EKONL3_K01] recognises the importance of economic knowledge in identifying and solving economic problems and of consulting experts when difficulties in solving them independently	Student recognizes the importance of financial knowledge in solving economic problems and seeks expert opinions	[SK4] test/exam - oral or written
[EKONL3_U01] can correctly interpret economic and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	Student can correctly interpret and apply knowledge of company finances to explain economic phenomena	[SU4] test/exam - oral or written
[EKONL3_K02] is aware of the level of knowledge in the field of economics and understands the need to deepen and update this knowledge throughout life	Student is aware of the level of his knowledge in the field of finance and understands the need to deepen it	[SK4] test/exam - oral or written
[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	Student can use their knowledge of finance to analyze economic and social processes	[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	Student has the ability to observe and understand phenomena in the field of finance using adequate scientific methods	[SU4] test/exam - oral or written

Subject contents

1. The concept and essence of economic analysis, · definition, subject and types of economic analysis, · tasks and importance of economic analysis, · stages of analytical work, · source materials and presentation of results.

2. Financial analysis and its methods · the essence of financial analysis, · sources of financial analysis - financial reporting, · methods of financial analysis, · determinants of financial condition.

3. Preliminary analysis of financial statement elements · general issues of preliminary analysis of financial statements, · horizontal and vertical analysis of the balance sheet, · general assessment of the profit and loss account

4. Ratio analysis · conceptual assumptions of ratio analysis

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
	51.0%	100.0%

Recommended reading	Basic literature	Required literature: Jerzemowska M.(red.), Analiza ekonomiczna w przedsiębiorstwie, PWE, Warszawa 2013 Sierpińska M., Jachna T., Ocena przedsiębiorstwa według standardów światowych, Wyd. Naukowe PWN, Warszawa 2021
	Supplementary literature	Additional literature: Beata Kotowska B., Uziębło A., Wyszkowska-Kaniewska O., Analiza finansowa w przedsiębiorstwie: przykłady, zadania i rozwiązania, CeDeWu, Warszawa 2021 Helfert E. A., Techniki analizy finansowej, PWE, Warszawa 2004 Gąsiorkiewicz L., Analiza ekonomiczno-finansowa przedsiębiorstw, Oficyna Wydawnicza Politechniki Warszawskiej, Warszawa 2011
	eResources addresses	
Example issues/ example questions/ tasks being completed	Not applicable	
Work placement	Not applicable	

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