University of Gdańsk

Subject card

Subject name and code	Economic and Financial Analysis of Enterprise, PG_00199891		
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	part-time studies	Mode of delivery	at the university
Year of study	3	Language of instruction	Polish
Semester of study	5	ECTS credits	2.0
Learning profile	academic	Assessment form	credit
Conducting unit			
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	0.0	12.0	0.0	4.0	0.0	16
	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	16	0.0	34.0	50

Subject objectives	To familiarize students with the methods of economic and financial analysis of an enterprise and to develop the ability to analyze the economic and 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_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 economic and financial analysis and seeks the opinion of experts	[SK2] presentation/project/paper/ report [SK4] 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	The student is aware of the level of knowledge in the area of economic and financial analysis.	[SK2] presentation/project/paper/ report [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	The student is able to correctly interpret economic and financial processes in the company.	[SU2] presentation/project/paper/ report [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	The student has knowledge of the basic principles of financial management in a company.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report
[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 economic and financial processes in the company.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written
[EKONL3_W01] has advanced knowledge of the nature of social sciences, their place in the system of sciences, knows the role of economic sciences in this system and uses universal economic terminology	The student has knowledge about the social and economic aspects of the company.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report

Subject contents

1. Causal analysis, identification of factors influencing the economic indicator covered by the study, calculation of the impact of individual factors on deviations resulting from previous comparisons.

2. Ratio analysis, financial liquidity analysis, assessment of financial support, study of the enterprise's economic activity, measurement of profitability in the enterprise, capital market indicators.

3. Pyramid analysis of return on equity (Du Pont analysis).

4. Symptoms and assessment of threats to the company's financial situation.

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
	51.0%	50.0%
	51.0%	50.0%

Recommended reading

Basic literature

Required literature:

M. Jerzemowska, Analiza ekonomiczna w przedsiębiorstwie, PWE, Warszawa 2013.
M. Sierpińska, T. Jachna, Ocena przedsiębiorstwa według standardów światowych, Wyd. Naukowe PWN, Warszawa 2012.

	Supplementary literature	Additional literature: B. Kotowska, A. Uziębło, O. Wyszkowska-Kaniewska, Analiza finansowa w przedsiębiorstwie: przykłady, zadania i rozwiązania, CeDeWu, Warszawa 2021. E.A. Helfert, Techniki analizy finansowej, PWE, Warszawa 2004. L. Gąsiorkiewicz, 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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