University of Gdańsk

Subject card

Subject name and code	Analysis of Financial Reports and Controlling, PG_00199994						
Field of study	International Economic Relations						
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	6		ECTS credits	3.0			
Learning profile	academic		Assessment form	exam			
Conducting unit	Division of International Trade -> Department of International Business -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Anna Sperska					
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	8.0	8.0	0.0	6.0	0.0	22
	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	22		0.0	53.0	75	
Subject objectives	The aim of the course is to obtain knowledge, skills and competences in the field of financial analysis plus strategic and operational controlling.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[MSGL3_U05] can use regulations and standards which determine business activity, as well as accounting principles in order to solve specific tasks related to the activity of enterprises	Student is able to use the principles of financial statement analysis and controlling in order to solve a specific task in the field of enterprise operations. The student is able to carry out a project task related to financial and controlling anaysis and consults its assumptions and progress with the course instructor during consultations and project sessions. The project sessions are included in the course schedule, and the dates and locations of consultations are published on the University of Gdańsk website.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written
[MSGL3_W04] has an advanced knowledge of different types and essential elements of the structures of economic entities and organisations, and public institutions	Student has advanced knowledge of various types and elements of financial analysis	[SW4] test/exam - oral or written
[MSGL3_W17] has knowledge of the financial conditions associated with running a business, including the principles of accounting, financial analysis, and international financial settlements	Student has advanced knowledge in the area of financial conditions of a business, including accounting principles and financial analysis	[SW4] test/exam - oral or written
[MSGL3_W10] has an advanced understanding of selected methods and tools, including IT tools and data acquisition techniques, which make it possible to describe and analyse economic entities operating on the international market; knows the processes and phenomena occurring in them and between them, and processes supporting decision-making	Student knows selected methods and tools for analyzing financial statements and how they are used in the process of making business decisions	[SW4] test/exam - oral or written

Subject contents

1. Introduction to financial analysis. Objectives of financial analysis. Elements of financial analysis: preliminary analysis, analysis indicator, analysis of synthetic meters. Sources of information used in financial analysis: balance sheet, account profit and loss, cash flow statement. Benchmarking in financial analysis.

2. Ratio analysis: profitability ratios, operational efficiency ratios. Calculation and interpretation of results.

3. Ratio analysis: debt ratios, financial liquidity ratios - static and dynamic. Calculation and interpretation of results.

4. Introduction to controlling. Definition of controlling. Goals and functions of controlling. Strategic and operational controlling.

5. Defining business processes. Responsibility Centers.

6. Cost centers, types of costs. Multi-stage margin calculation. Application of static and dynamic add-on keys.

7. Planning process, monitoring and analysis of results and feedback flow.

8. Use of additional measures and indicators in controlling.

Prerequisites and co-requisites

None

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Project	51.0%	10.0%
Exam	51.0%	90.0%

Recommended reading	Basic literature	1. Niedbała B., Sierpińska M., Controlling operacyjny w przedsiębiorstwie, PWN, Warszawa 2021. 2. Kołosowska B., Voss G., Huterska A., Analiza finansowa w praktyce, Difin, Warszawa 2018. 3. Pomykalska B., Pomykalski P., Analiza finansowa przedsiębiorstwa, PWN, Warszawa 2017.
	Supplementary literature	1. Świderska K., Controlling kosztów i rachunkowość zarządcza, Difin, Warszawa 2017. 2. Dobija M., Rachunkowość zarządcza i controlling, PWN, Warszawa 2021. 3. Wędzki D., Analiza wskaźnikowa sprawozdania finansowego według polskiego prawa bilansowego, Wydawnictwo Nieoczywiste, Warszawa 2019.
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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