

Subject card

Subject name and code	Financial analysis - auditorium classes, PG_00200942						
Field of study	Taxes and Tax Consultancy						
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	
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				credit	
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Bartłomiej Gabriel				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	14.0	0.0	0.0	0.0	14
	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	14		0.0		36.0	50
Subject objectives	The aim of the course is to familiarize students with the basic tools of financial analysis in an enterprise and to prepare them for their application in practice.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	<p>[PiDPL3_UW01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)</p>	<p>Is able to use his/her theoretical knowledge in the field of financial analysis to formulate and solve complex and unusual problems.</p>	<p>[SU4] test/exam - oral or written</p>
	<p>[PiDPL3_UK03] is able to use a foreign language at level B2 of the Common European Framework of Reference for Languages, taking into account basic terminology in the field of public finance law, finance and accounting</p>	<p>Is able to use English language at level B2 of the Common European Framework of Reference for Languages, including basic terminology related to financial analysis.</p>	<p>[SU1] oral statement/conversation/discussion</p>
	<p>[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received.</p> <p>understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences</p>	<p>Understands the complexity of problems occurring in the field of financial analysis and is therefore ready to critically evaluate the knowledge possessed in this area and the content received.</p> <p>Understands the importance of knowledge in solving cognitive and practical problems and - in the case of difficulties in solving the problem independently - seeking the opinion of experts dealing with financial analysis.</p>	<p>[SK4] test/exam - oral or written</p>
	<p>[PiDPL3_UO05] is able to independently plan and implement the need to learn throughout life</p>	<p>Is able to independently plan and implement the need for lifelong learning of financial analysis.</p>	<p>[SU4] test/exam - oral or written</p>
	<p>[PiDPL3_UK02] is able to communicate using specialist legal, financial and tax terminology, as well as participate in a debate on the problems of applying public finance law, finance and accounting - including presenting and evaluating different opinions and positions and discussing them</p>	<p>Knows the basic terminology and concepts in the field of financial analysis and is able to use it in communication with the environment.</p>	<p>[SU4] test/exam - oral or written</p>
	<p>[PiDPL3_WK07] Has elementary knowledge of the principles of creating and developing basic forms of entrepreneurship</p>	<p>Knows how to assess the financial situation regardless of the form of activity of the company.</p>	<p>[SW4] test/exam - oral or written</p>

Subject contents	<p>The essence and subject of the financial analysis of the company</p> <p>Methods of financial analysis comparative and causal analysis</p> <p>Sources of financial analysis of enterprises and the principles of their verification</p> <p>System for the analysis of the general efficiency of the enterprise</p> <p>Analysis of the dynamics and structure of the balance sheet and profit and loss account</p> <p>Directions and principles of ratio analysis</p> <p>Ratio analysis of financial liquidity, sources of financing (financial support), turnover, profitability, situation of the company on the capital market</p> <p>Preliminary analysis of the cash flow statement and ratio analysis of cash efficiency and sufficiency.</p> <p>Analysis of the threat to the continuation of the company's operations.</p>											
Prerequisites and co-requisites	Basics of accounting (knowledge of the layout of financial statements items and their essence, information limitations resulting from various accounting principles), elements of mathematics, statistics, basics of corporate finance											
Assessment methods and criteria	<table border="1" data-bbox="448 1055 1489 1160"> <thead> <tr> <th data-bbox="448 1055 794 1088">Subject passing criteria</th> <th data-bbox="794 1055 1141 1088">Passing threshold</th> <th data-bbox="1141 1055 1489 1088">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 1088 794 1122">Project</td> <td data-bbox="794 1088 1141 1122">51.0%</td> <td data-bbox="1141 1088 1489 1122">20.0%</td> </tr> <tr> <td data-bbox="448 1122 794 1160">Written test</td> <td data-bbox="794 1122 1141 1160">51.0%</td> <td data-bbox="1141 1122 1489 1160">80.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Project	51.0%	20.0%	Written test	51.0%	80.0%
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Project	51.0%	20.0%										
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Recommended reading	Basic literature	<p>1. D. Wędzki: Analiza wskaźnikowa sprawozdania finansowego; Wolters Kluwer , Kraków 2009</p> <p>2. M. Jerzemowska (red): Analiza ekonomiczna w przedsiębiorstwie; PWE, Warszawa 2018</p> <p>3. M. Sierpińska, T. Jachna: Ocena przedsiębiorstwa według standardów światowych; Wyd. PWN Warszawa 2004</p>										
	Supplementary literature	4. L. Bednarski: Analiza finansowa w przedsiębiorstwie; PWE, Warszawa 2007										
	eResources addresses											

<p>Example issues/ example questions/ tasks being completed</p>	<p>Explain what ratio analysis is and which ratios are most commonly used to assess a company's financial liquidity? What profitability ratios can be used to evaluate a company's financial condition? Discuss their interpretation. How does cash flow analysis differ from income statement analysis? Why is cash flow analysis important? What ratios can be used to analyze a company's debt? How should the financial leverage ratio be interpreted? What does the return on equity (ROE) ratio represent? How do profits and the financial structure of a company affect it? What ratios can be used to evaluate a company's operational efficiency? Discuss the asset turnover ratio and inventory turnover ratio. What is the difference between vertical and horizontal analysis? When are these analyses used in evaluating financial statements? How is net working capital calculated, and why is it important in assessing a company's liquidity?</p>
<p>Work placement</p>	<p>Not applicable</p>

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