

**Subject card**

<b>Subject name and code</b>	Financial analysis - lecture, PG_00202105						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2027/2028		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	4	<b>ECTS credits</b>			1.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>	Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Bartłomiej Gabriel				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		2.0		8.0	25
<b>Subject objectives</b>	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.						
<b>Learning outcomes</b>	<b>Course outcome</b>		<b>Subject outcome</b>			<b>Method of verification</b>	

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