University of Gdańsk

Subject card

Subject name and code	Financial analysis - lecture, PG_00202105						
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 Subject group related to scientific research in the field of study			
Mode of study	full-time studies		Mode of delivery	at the university			
Year of study	2		Language of instruction	Polish			
Semester of study	4		ECTS credits	1.0			
Learning profile	academic		Assessment form	exam			
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	15.0	0.0	0.0	0.0	0.0	15
	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	15		2.0		8.0	25
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
[PiDPL3_W04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	Understands and is able to correctly interpret economic phenomena reflected in the financial statements of an enterprise, is able to interpret the values of economic ratios and assess their changes.	[SW4] test/exam - oral or written
[PiDPL3_K03] is ready to think and act in an entrepreneurial manner, with particular emphasis on the specifics of the professional activity of a tax advisor and the possibilities of using tax optimization rules	Is prepared to think and act in an entrepreneurial manner, utilizing the results of the financial analysis.	[SK4] test/exam - oral or written
[PiDPL3_W07] Has advanced knowledge of the principles of creating and developing basic forms of entrepreneurship	Knows how to assess the financial situation regardless of the enterprise's form of business activity.	[SW4] test/exam - oral or written
[PiDPL3_W03] has advanced knowledge about the subject of regulation of selected specific issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting	Knows the construction of ratios: dynamics, structure and ratio analysis (in the areas of financial liquidity, turnover, financing structure, profitability).	[SW4] test/exam - oral or written
[PiDPL3_W02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting	Is familiar with the basic terminology and concepts of financial analysis.	[SW4] test/exam - oral or written

Subject contents

The essence and subject of the financial analysis of the company

Methods of financial analysis comparative and causal analysis

Sources of financial analysis of enterprises and the principles of their verification

System for the analysis of the general efficiency of the enterprise

Analysis of the dynamics and structure of the balance sheet and profit and loss account

Directions and principles of ratio analysis

Ratio analysis of financial liquidity, sources of financing (financial support), turnover, profitability, situation of the company on the capital market

Preliminary analysis of the cash flow statement and ratio analysis of cash efficiency and sufficiency.

Analysis of the threat to the continuation of the company's operations.

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	1. D. Wędzki: Analiza wskaźnikowa sprawozdania finansowego; Wolters Kluwer , Kraków 2009 2. M. Jerzemowska (red): Analiza ekonomiczna w przedsiębiorstwie; PWE, Warszawa 2018 3. M. Sierpińska, T. Jachna: Ocena przedsiębiorstwa według standardów światowych; Wyd. PWN Warszawa 2004
	Supplementary literature	4. L. Bednarski: Analiza finansowa w przedsiębiorstwie; PWE, Warszawa 2007
	eResources addresses	
Example issues/ example questions/ tasks being completed	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 companys liquidity?	
Work placement	Not applicable	

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