University of Gdańsk

Subject card

Subject name and code	Financial analysis in the management of a transport, forwarding and logistics company , PG_00204872						
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	full-time studies		Mode of delivery	at the university			
Year of study	3		Language of instruction	Polish			
Semester of study	5		ECTS credits	4.0			
Learning profile	academic		Assessment form	credit			
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Ryszard Rolbiecki				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	15.0	0.0	0.0	0.0	30
	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	30		4.0	66.0	100	
Subject objectives	The primary objective of this course is to equip students with foundational analytical tools (primarily through the use of Microsoft Excel) for assessing the financial condition of transport enterprises. The course emphasizes the development of practical skills in financial analysis, enabling students to evaluate a companys financial standing while considering the influence of market conditions on the operations and financial decision-making processes within the transport sector						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_W06] has an advanced knowledge of selected methods and tools, including statistical and econometric techniques, for describing economic agents and structures as well as social institutions and the processes taking place in them	Student zna w zaawansowanym stopniu wybrane metody analizy finansowej oraz narzędzia analityczne, w tym wybrane narzędzia statystyczne i podstawy metod ekonometrycznych wykorzystywane do opisu i oceny sytuacji finansowej przedsiębiorstw z sektora TSL. The student possesses advanced knowledge of selected financial analysis methods and analytical tools, including chosen statistical instruments and the fundamentals of econometric methods used to describe and assess the financial condition of enterprises in the Transport, Shipping, and Logistics (TSL) sector.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [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 apply appropriate methods and tools to conduct a cause-and-effect analysis of the financial performance of enterprises in the TSL (Transport, Shipping, and Logistics) sector and to formulate relevant conclusions based on the results.	[SU2] presentation/project/paper/ report [SU4] 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 analyze and interpret economic and financial data in the context of their application in the management processes of a TSL (Transport, Shipping, and Logistics) enterprise.	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	The student is able to formulate opinions on the financial situation of TSL (Transport, Shipping, and Logistics) enterprises and to consider alternative courses of action, taking into account their financial implications for the company	[SK1] oral statement/conversation/ discussion
	[EKONL3_W04] knows the types of economic and social ties and the regularities governing them	The student demonstrates an understanding of the interdependencies between the financial condition of enterprises in the Transport, Shipping, and Logistics (TSL) sector and the overall economic performance of other sectors within the national economy. The student is able to recognize how changes in the broader economic environment influence financial outcomes in the TSL sector.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[EKONL3_W02] has an advanced knowledge of the different types of existing business entities and organisations and public institutions	The student has knowledge about the types and specifics of business entities in the TSL sector. Knows the principles of financial management in TSL enterprises, taking into account the influence of the market and regulatory environment.	[SW1] oral statement/ conversation/discussion
Subject contents	1. The essence and premises of applying financial analysis in a TSL enterprise 2. Methods of research on economic and financial phenomena and processes in a TSL enterprise 3. The importance of vertical and horizontal analysis of financial statements in assessing the efficiency of TSL enterprises 4. Directions of analysis of revenues and costs in a TSL enterprise 5. Analysis of liquidity and profitability of TSL sector enterprises 6. The essence and importance of economic levers in shaping financial results in a TSL enterprise 7. Research on the risk of deterioration of the financial condition of transport enterprises Content that raises doubts will be further clarified during consultations		
Prerequisites and co-requisites			

<table>
<tr><td>Assessment methods and criteria</td><td colspan="2"><table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>Test</td><td>51.0%</td><td>50.0%</td></tr>
<tr><td>Presentation</td><td>51.0%</td><td>30.0%</td></tr>
<tr><td>Class participation</td><td>51.0%</td><td>20.0%</td></tr>
</table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>1. Higgins R.C., Koski J.L., Mitton T., (2023), Analysis for Financial Management, Published by McGraw Hill LLC, New York, https://elib.vku.udn.vn/bitstream/123456789/4253/1/2023.%20Analysis%20for%20Financial%20Man
2. Ponomarenko V., Klebanova T., Guryanova L., (2020), SYSTEM ANALYSIS AND MODELING OF CONTROL PROCESSES, Monograph, Bratislava-Kharkiv, https://ekmair.ukma.edu.ua/server/api/core/bitstreams/6f923ec6-963b-4944-92c7-53817c613f61/content</td></tr>
<tr><td>Supplementary literature</td><td>1.Subramanyam K. R., (2014) Financial statement analysis, McGraw-Hill Education, 2014 (pdf

2. Rykała M., Rykała Ł. (2021), Economic Analysis of a Transport Company in the Aspect of Car Vehicle Operation, Sustainability 13(1), 427, https://www.mdpi.com/2071-1050/13/1/427</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="2">1. What is vertical and horizontal analysis of financial statements?

2. List and interpret the basic profitability indicators of a company

3. List and interpret the basic financial liquidity indicators of a company

4. What are the basic methods of cause-effect analysis in financial analysis?

5. What is discriminant analysis in the analysis of the risk of bankruptcy of a company?</td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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