University of Gdańsk

Subject card

Subject name and code	Financial Analysis - Lecture, PG_00212712		
Field of study	Taxes and Tax Consultancy		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2026/2027
Education level	Master’s studies	Subject group	Optional subject group
Mode of study	part-time studies	Mode of delivery	at the university
Year of study	1	Language of instruction	Polish
Semester of study	2	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	14.0	0.0	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 fundamental tools of corporate financial analysis and to prepare them to apply these tools in practice.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[PiDPMU2_W01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences	The student identifies key financial information from financial reporting documents, taking into account the legal and regulatory aspects that influence their content.	[SW4] test/exam - oral or written
[PiDPMU2_W03] has in-depth knowledge of the subject of regulation of selected detailed issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting	The student invokes regulations outside the scope of accounting and classical law when interpreting financial data, particularly in the context of public-law liabilities.	[SW4] test/exam - oral or written
[PiDPMU2_W05] has systematic knowledge of the economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting	The student identifies potential risks arising from non-compliance with tax regulations or unethical financial practices in the context of financial data analysis.	[SW4] test/exam - oral or written

Subject contents	Nature and subject matter of corporate financial analysis Financial analysis methods: comparative and causal analysis Sources of corporate financial analysis and principles for their verification System for analyzing the overall economic efficiency of the enterprise Analysis of the dynamics and structure of the balance sheet and the profit and loss account Approaches and principles of ratio analysis Ratio analysis of liquidity, financing sources (financial leverage), turnover, profitability, and the enterprise's position on the capital market Preliminary analysis of the cash flow statement and ratio analysis of cash efficiency and sufficiency Analysis of risks to the enterprise's going concern status		
Prerequisites and co-requisites	Fundamentals of accounting (knowledge of the structure and nature of financial statement items, as well as informational limitations arising from various accounting principles), elements of mathematics and statistics, fundamentals 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	L. Bednarski: Analiza finansowa w przedsiębiorstwie; PWE, Warszawa 2007	
	eResources addresses		
Example issues/ example questions/ tasks being completed	Explain what ratio analysis entails and identify the ratios most commonly used to assess a company's financial liquidity. Which profitability ratios can be used to assess a company's financial health? Discuss how to interpret them. How does cash flow analysis differ from profit and loss statement analysis? Why is cash flow analysis important? Which ratios can be used to analyze a company's indebtedness? How should the financial leverage ratio be interpreted? What does the Return on Equity (ROE) ratio signify? How do profits and the company's financial structure affect it? Which ratios can be used to assess a company's operational efficiency? Discuss the asset turnover ratio and the 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 for assessing a company's financial liquidity?		
Work placement	Not applicable		