

Subject card

Subject name and code	Annual Report Analysis, PG_00156835						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2025/2026		
Education level	undergraduate 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		6.0		
Learning profile	academic		Assessment form				
Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Julia Koralun-Bereźnicka				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	45.0	0.0	0.0	0.0	75
	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	75		10.0		65.0	150
Subject objectives	The aim of the course is to provide students with knowledge about the subject of financial analysis and its basic tools. The classes are aimed at gaining knowledge by students about the mechanisms shaping the financial condition of individuals and the ability to conduct analysis in enterprises. In addition to systematizing and deepening theoretical knowledge, the classes are aimed at acquiring students the ability to apply financial analysis tools in practice.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_U03] The student can properly analyse the causes, course and effects of specific processes and phenomena in finance and accounting, using advanced theories and relevant social sciences methods. Can identify stakeholders of processes and phenomena from the disciplines of management and quality sciences and economics and finance.	The student is able to identify the causes of problems and find solutions for them using tools such as Du Pont's pyramid analysis and discriminant models.	[SU4] test/exam - oral or written
	[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize conflicts of interest - correctly identifies and resolves dilemmas related to the practice of the profession.	The student understands the principles of corporate social responsibility, knows the principles of mutual respect in contact with the business and social environment of the company.	[SK1] oral statement/conversation/discussion
	[FiRL3_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting, and other social sciences. The student understands and can explain the content of announcements of economic institutions, articles published in the daily press and journals in the field of finance (excluding scientific journals). The student correctly applies concepts of social sciences.	The student is able to determine and interpret financial ratios concerning all areas of the company's operations. Can use information published by financial market institutions.	[SU2] presentation/project/paper/report
	[FiRL3_W07] The student has advanced knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. Knows and understands the concepts and principles of industrial property protection and copyright law.	The student knows the provisions of the Accounting Act and is able to indicate appropriate regulations in specific situations.	[SW1] oral statement/conversation/discussion
	[FiRL3_W09] The student knows the principles of formation and economic functioning of commercial and public sector organizations, their forms, phases of development, as well as the financial conditions determining their value and economic success.	The student knows the goals and principles of functioning of various business entities and public institutions constituting their environment. Can indicate the legal basis governing their activities.	[SW4] test/exam - oral or written
	[FiRL3_W06] The student has advanced knowledge of methods and tools, including data acquisition and analysis techniques, appropriate to management science and quality, which allow describing economic structures and institutions and the processes within and between them.	Student can use databases containing information on companies such as EMIS.	[SW2] presentation/project/paper/report
	[FiRL3_K05] Responsibility: - meets deadlines - is able to properly identify priorities for the implementation of the task set by him - consistently strives to achieve the set goal - is able to work systematically and independently - observes the rules and norms of social coexistence.	The student expands his knowledge in the field of financial analysis on his own, meets the deadlines for the preparation of materials needed to carry out the classes.	[SK8] observation of student's independent or team work
	[FiRL3_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve advanced problems in finance.	The student is able to correctly use accounting regulations in relation to individual entities, in particular the Polish Accounting Standards, International Accounting Standards and International Financial Reporting Standards.	[SU2] presentation/project/paper/report

Subject contents	1. Financial analysis recipients, methods and limitations.2. Cadastral and non-cadastral sources of financial data to assess the financial condition of the company. Reporting obligations for companies of all sizes.3. Financial databases in Poland (commercial and publicly available) their content and use in financial analysis. 4. Distortions and distortions in financial data.5. Preliminary analysis of financial statements in entities from various industries.6. Application of the relationship between individual elements of the financial statements as an instrument for measuring the effectiveness of the company's financial management:- concept, general principles of construction and classification of financial ratios,- assessment of the company's financial situation (analysis of operational efficiency),-assessment of the financial situation of the company (debt and debt service analysis),- assessment of profitability, including the use of pyramid analysis - Du Pont,- assessment of the monetary situation of the company (liquidity analysis, dynamic and static approach, liquidity and solvency, liquidity and creditworthiness, consequences of loss of financial liquidity, assessment of cash efficiency and sufficiency),- assessment of the market situation of an enterprise listed on the stock exchange.7. Assessment of the company's effectiveness in the field of commercial, production, human resources management, investment and marketing.8. The use of financial indicators in business management (financial planning, operational management).9. Assessment of creditworthiness (credit risk) of the company.10. Possibilities and limitations in the assessment of the financial condition of enterprises that do not keep accounting books, including the impact of the form of business records on the company's results during the year.11. Assessment of a small enterprise on the basis of tax records.12. Methods of assessing the risk of bankruptcy of an enterprise.13. Analysis of non-financial statements of the company characteristics of non-financial ratios in the areas of environment, social activity, governance.		
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 exam	51.0%	50.0%
	Written test	51.0%	25.0%
	Semester project	51.0%	25.0%
Recommended reading	Basic literature	Analiza ekonomiczna w przedsiębiorstwie, M. Jerzemowska (red.), wyd. IV, PWE, Warszawa 2018 M. Sierpińska, T. Jachna, Metody podejmowania decyzji finansowych, PWN, Warszawa 2021 B. Pomykalska, P. Pomykalski, Analiza finansowa przedsiębiorstwa, PWN, Warszawa 2017	
	Supplementary literature	M. Sierpińska, T. Jachna, Ocena przedsiębiorstwa według standardów światowych, PWN, Warszawa 2009 T. Korol, Nowe podejście do analizy wskaźnikowej w przedsiębiorstwie, Wolters Kluwer Polska SA, Warszawa 2013 M. Hamrol, Analiza finansowa przedsiębiorstwa, Wydawnictwo Akademii Ekonomicznej, Poznań 2007	
	eResources addresses	Adresy na platformie eNauczanie:	
	Example issues/ example questions/ tasks being completed	Investigate how a 10% reduction in the cost of materials and direct raw materials will affect the return on total assets (ROA) ratio.Propose a solution that will enable the company to achieve a return on equity (ROE) of 25%.	
Work placement	Not applicable		

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