University of Gdańsk

Subject card

Subject name and code	Financial analysis - lecture, PG_00133747		
Field of study	Taxes and Tax Consultancy		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2026/2027
Education level	Bachelor's studies	Subject group	Obligatory subject group 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	0.0	10.0	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

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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