

Subject card

Subject name and code	Financial Reporting and Analysis, PG_00083822						
Field of study	Economics, International Economic Relations						
Date of commencement of studies	October 2023		Academic year of realisation of subject		2025/2026		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study Optional subject group		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	3		Language of instruction		English		
Semester of study	6		ECTS credits		5.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Transport Policy and Economic Integration -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Joanna Stefaniak				
	Teachers		dr Joanna Stefaniak				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	0.0	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		0.0		0.0	30
Subject objectives	The aim of the course is to familiarize students with financial reporting, including in an international context, as well as with the financial analysis of a companys performance.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_W07] has knowledge of the basic economic and financial principles of the functioning and management of economic entities and organisations as well as the legal, organisational, moral and ethical norms and rules governing the functioning of public institutions	The student has knowledge of the basic economic and financial principles of business operations, as well as the legal and ethical standards related to financial reporting and analysis.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[EKONL3_K01] recognises the importance of economic knowledge in identifying and solving economic problems and of consulting experts when difficulties in solving them independently	The student recognizes the importance of knowledge in financial reporting and analysis for identifying and solving economic problems and is able to consult experts when necessary.	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report [SK8] observation of student's independent or team work
	[EKONL3_U06] uses the knowledge acquired in economics, finance and management to solve economic and social dilemmas arising in the professional context	The student applies knowledge of financial reporting and analysis to resolve economic and social dilemmas encountered in professional practice.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	The student correctly identifies, analyzes, and resolves dilemmas and alternative solutions related to financial reporting and analysis in professional practice.	[SK1] oral statement/conversation/discussion [SK5] implementation of a problem task
	[EKONL3_U07] is able to participate in analyses and evaluations of alternative solutions to economic and social problems and to choose the methods and instruments to resolve them rationally	The student is able to carry out an analysis and assess the financial situation of an enterprise based on knowledge of financial statements and financial analysis methods.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task [SU6] demonstration of practical skills
	[MSGL3_U08] uses basic methods and computer programmes as well as marketing techniques and tools to acquire and analyse data necessary in his/her professional work to diagnose economic processes and make adequate economic decisions	The student uses basic methods, software, and analytical tools to collect and analyze financial data, diagnose a company's situation, and make economic decisions.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task [SU6] demonstration of practical skills
	[MSGL3_W17] has an advanced knowledge of financial conditions related to conducting business activity, including the principles of accounting, financial analysis and international settlements	The student has advanced knowledge of the financial statements and financial analysis	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[MSGL3_W10] knows selected methods and tools, including IT tools and data acquisition techniques, which make it possible to describe and analyse economic entities operating on the international market; knows the processes and phenomena occurring in them and between them, and processes supporting decision-making	The student knows methods, IT tools, and data acquisition techniques that enable the analysis of the financial situation of enterprises operating in international markets and understands processes supporting decision-making.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[EKONL3_W06] have 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	The student has knowledge of methods and tools, including statistical and analytical techniques, for analyzing enterprises and their financial position.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[EKONL3_U04] can predict and forecast the course of economic and social processes and phenomena	The student is able to forecast economic processes and phenomena based on financial statements and the results of financial analysis.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task

	Course outcome	Subject outcome	Method of verification
	[EKONL3_U10] has the ability to prepare oral presentations, in Polish and in a foreign language, on economic and social issues, using specialist terminology, theoretical approaches, principles of collecting various sources of data, their description and interpretation, and making inferences from scientific literature, and is able to take an active part in a debate	The student is able to prepare and deliver short presentations in Polish and a foreign language on topics related to financial reporting and analysis of enterprises, using specialized terminology and relevant data, and actively participate in discussions.	[SU1] oral statement/conversation/discussion
	[EKONL3_U09] is able to prepare written work, in Polish and in a foreign language, on specific economic and social issues, using specialist terminology, theoretical and methodological approaches, principles of collecting data from various sources, their description and interpretation, making inferences based on scientific literature and factual data, and making international comparisons	The student is able to prepare written papers in Polish and a foreign language on financial reporting and analysis, using specialized terminology, source data, and international comparisons.	[SU2] presentation/project/paper/report [SU3] text preparation/written work
	[EKONL3_K02] is aware of the level of knowledge in the field of economics and understands the need to deepen and update this knowledge throughout life	The student is aware of their level of knowledge in financial reporting and analysis and understands the need for its continuous development and updating.	[SK1] oral statement/conversation/discussion
	[MSG3_U13] can prepare presentations and oral speeches on selected specific problems concerning international economic relations (in connection with the chosen speciality within International Economic Relations), using basic theoretical approaches, specialist terminology, principles of collecting data from various sources, their description and interpretation, and drawing conclusions based on scientific literature	The student is able to prepare presentations and oral speeches in Polish and a foreign language on financial reporting and analysis, using specialized terminology, source data, and scientific literature.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[MSG3_K01] is ready to recognise the importance of knowledge in the field of economics in the process of identifying and solving economic problems and to consult experts in case of difficulties in solving them independently	The student is prepared to recognize the importance of knowledge in financial reporting and analysis for solving economic problems and to seek expert opinions when needed.	[SK2] presentation/project/paper/report [SK8] observation of student's independent or team work
	[MSG3_K02] critically assesses the level of his/her knowledge in the field of economics; is willing to deepen and update this knowledge throughout his/her life	The student critically assesses their knowledge in financial reporting and analysis and is ready to continuously deepen and update it.	[SK1] oral statement/conversation/discussion
	[MSG3_K05] correctly identifies, diagnoses and solves dilemmas and various options of solutions related to the profession	The student correctly identifies, analyzes, and resolves dilemmas and alternative solutions related to financial reporting and analysis in professional practice.	[SK1] oral statement/conversation/discussion [SK5] implementation of a problem task
Subject contents	1. Introduction to financial reporting - aims, general rules and principles. 2. Financial statements - Balance Sheet, Income Statement, Cash Flow, 3. Differences between Financial Statements from different national accounting systems 4. Introduction to the Financial Analysis - definition, object and scope, internal and external conditions. 5. Principles, methods and limitations of the financial analysis. 6. Preliminary analysis of financial statements - horizontal vs. vertical analysis 7. Ratio Analysis - financial liquidity, financial leverage, efficiency and profitability 8. Relations between ratios - Du Pont Model Any dilemmas or questions related to clarifying or expanding on the topics covered in the course will be discussed during consultations.		
Prerequisites and co-requisites	microeconomic, basics of accounting, knowledge of Excel		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Attendance in the course	51.0%	20.0%
	Project: Financial Analysis of a Company	51.0%	80.0%
Recommended reading	Basic literature	Bigel, K. S. Introduction to Financial Analysis., New York 2022 Martin S. Fridson, Fernando Alvarez, Financial Statement Analysis Workbook - A Practitioner's Guide, Fifth Edition, John Wiley & Sons Inc, 2022 Subramanyam, K. R., Financial statement analysis, 11th Edition, McGraw-Hill Education, 2014 Peterson Drake P., Fabozzi F.J., Analysis of Financial Statements, John Wiley and Sons, 2012.	
	Supplementary literature	Revsine L., Vollins D., Johnson B., Financial Reporting and Analysis, Prentice Hall, 2004. Comiskey E., Guide to Financial Reporting and Analysis, John Wiley and Sons, 2000. literature of the topic	
	eResources addresses		
	Example issues/ example questions/ tasks being completed		
Work placement	Not applicable		

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