University of Gdańsk

Subject card

Subject name and code	Annual Report Analysis, PG_00178895		
Field of study	Finance and Accounting		
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 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	7.0
Learning profile	academic	Assessment form	exam
Conducting unit	Department of Corporate Finance -> Faculty of Management -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Maciej Goniszewski	
	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	4.0	96.0	175

Subject objectives	The aim of the course is to provide students with knowledge of financial analysis and its basic tools. The classes are focused on helping students gain knowledge of the mechanisms shaping the financial condition of entities and the skills of conducting analysis in companies. In addition to systematising and deepening theoretical knowledge, the course aims to provide students with practical skills in the application of financial analysis tools.

Learning outcomes	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[FiRL3_W08] The student has advanced knowledge and understanding of the interrelationship of accounting and finance with business in a changing environment and the accompanying contemporary challenges and dilemmas in this context.</td><td>The student has advanced knowledge and understanding of the links between accounting and finance and business activities in a changing environment, as well as the contemporary challenges and dilemmas associated with this context.</td><td>[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report</td></tr><tr><td>[FiRL3_W06] To an advanced degree, the student knows and understands the objectives, essence, nature and interrelationships of financial processes, ways of recording them, and the principles of rational decision-making and implementation of changes in this area.</td><td>The student has advanced knowledge and understanding of the objectives, essence, nature and interrelationships of financial processes, methods of recording them, and principles of rational decision-making and implementation of changes in this area.</td><td>[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report</td></tr><tr><td>[FiRL3_U04] The student is able—from the perspective of finance and accounting—to correctly select and properly apply methods and tools from the fields of management and quality sciences, economics, and finance to analyse and forecast economic processes and evaluate economic phenomena.</td><td>The student is able to apply various methods of annual report analysis, calculate financial ratios and correlate the results obtained in order to present an assessment and forecast of economic phenomena occurring in the company.</td><td>[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written</td></tr></table>
Subject contents	Financial analysis recipients, methods and limitations. Recorded and unrecorded sources of financial data for assessing the financial condition of an enterprise. Reporting obligations of enterprises of various sizes. Financial databases in Poland (commercial and publicly available) their content and use in financial analysis. Distortions and distortions in financial data. Preliminary analysis of financial statements in entities from various industries. The use of relationships between individual elements of financial statements as a tool for measuring the effectiveness of a company's financial management. Concept, general principles of construction and classification of financial indicators Assessment of the financial position of an enterprise (operating efficiency analysis) Assessment of the financial position of an enterprise (debt and debt service analysis) Profitability assessment, including the use of pyramid analysis - Du Pont, Assessment of a company's cash position (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 a company listed on the stock exchange Assessment of a company's creditworthiness (credit risk). Methods of assessing the risk of a company's bankruptcy. Characteristics of non-financial indicators in the areas of environment, social activity and governance.
Prerequisites and co-requisites	Basics of accounting (knowledge of the structure of financial statements and their essence, information limitations resulting from various accounting principles), elements of mathematics, statistics, basics of corporate finance.
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Written project and its presentation</td><td>51.0%</td><td>50.0%</td></tr><tr><td>Written test</td><td>51.0%</td><td>50.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>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 Raport roczny spółki publicznej, W. Frąckowiak (red.), Instytut Rachunkowości i Podatków, Warszawa 2011</td></tr></table>

	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 M. Marcinkowa, Roczny Raport z działań i wyników przedsiębiorstwa, Oficyna Ekonomiczna, Kraków 2004
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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