Subject card

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| Subject name and code | Financial Analysis, PG_00187189 | | | | | |
| Field of study | International Business | | | | | |
| Date of commencement of studies | October 2026 | | Academic year of realisation of subject | | 2027/2028 | |
| Education level | Bachelor's studies | | Subject group | | Obligatory subject group in the field of study<br>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 | | English | |
| Semester of study | 3 | | ECTS credits | | 3.0 | |
| Learning profile | academic | | Assessment form | | credit | |
| Conducting unit | Department of Microeconomics -> Faculty of Economics -> Rector | | | | | |
| Name and surname of lecturer (lecturers) | Subject supervisor | | dr hab. Anna Blajer-Gołębiewska | | | |
| | Teachers | | | | | |
| Lesson types | Lesson type | Lecture | Tutorial | Laboratory | Project | Seminar | SUM |
| | Number of study hours | 0.0 | 30.0 | 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 | 45.0 | 75 | |
| Subject objectives | The aim of this course is to enhance students' knowledge of financial analysis tools.<br><br>Preparing projects, students develop teamwork skills. | | | | | |

Learning outcomes

| Course outcome | Subject outcome | Method of verification |
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| [IBL3_W01] knows and understands at an advanced level the theories of economics and finance and their importance for explaining the functioning of markets and economic entities in the global economy. | Knows and understands at an advanced level the methods and tools of financial analysis and their importance in explaining the functioning of economic entities in the global economy. | [SW4] test/exam - oral or written<br>[SW2] presentation/project/paper/report<br>[SW5] implementation of a problem task |
| [IBL3_U03] is able to select appropriate sources of information and analyse and synthesise data in order to solve international business problems under conditions of uncertainty. | The student is able to select information sources and apply financial analysis methods and tools to analyse and synthesise data to solve international business problems under conditions of uncertainty. | [SU2] presentation/project/paper/report<br>[SU4] test/exam - oral or written |

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| Subject contents | 1. Financial analysis and accounting: documents for financial analysis<br><br>2. Introduction to financial analysis: methods, aims, and sources of financial analysis. Horizontal and vertical analysis of a balance sheet<br><br>3. Liquidity ratios<br><br>4. Activity (efficiency) ratios<br><br>5. Profitability ratios<br><br>6. Cash flow analysis<br><br>7. Shareholder ratios<br><br>8. Elements of business valuation<br><br>9. Operating and financial leverage<br><br>10. Relations among ratios (DuPont model)<br><br>11. Analysis of the impact of changes in product structure, sales volume, prices and quality on revenues<br><br>12. Project<br><br>The project requires ongoing consultation with the instructor. This time includes selecting the topic, discussing the methodological assumptions, defining the expected results, and consulting on the results.<br><br>Questions that arise during the reflection and repetition of the course content or interpretative problems accompanying it will also be addressed during office hours. |
| Prerequisites and co-requisites | Fundamental knowledge of accounting, and basic computer skills regarding Microsoft Excel |

Assessment methods and criteria

| Subject passing criteria | Passing threshold | Percentage of the final grade |
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| In-class group works, case study, project, final test | 51.0% | 100.0% |

| Recommended reading | | |
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| | Basic literature | 1. P. Peterson Drake, F.J. Fabozzi, Analysis of Financial Statements, John Wiley & Sons, Hoboken, N.J. 2012.<br>2. S.C. Weaver, The Essentials of Financial Analysis, McGraw-Hill Education - Europe, London 2012 |

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| | Supplementary literature | 1. Jaworski, J., & Czerwonka, L. (2024). Profitability and working capital management: a metastudy in macroeconomic and institutional conditions. Decision : Official Journal of Indian Institute of Management Calcutta, 51, Article 1. https://doi.org/10.1007/s40622-023-00372-x<br>2. Czerwonka, L., & Jaworski, J. (2023). Determinants of working capital management in small and medium enterprises: evidence from Central and Eastern Europe. Journal of International Studies, 16, Article 2. https://doi.org/10.14254/2071-8330.2023/16-2/11<br>3. Czerwonka, L., & Jaworski, J. (2022). Capital structure and its determinants in companies originating from two opposite sides of the European Union: Poland and Portugal. Economics and Business Review, 8 (22), Article 1. https://doi.org/10.18559/ebr.2022.1.3<br>4. Blajer-Gołębiewska, A., & Vasa, L. (2024). Effect of reputation and social media on the financial performance of SMEs - a comparison between selected business sectors. Journal of Business Sectors, 2, Article 1. https://doi.org/10.62222/ADXS7200<br>5. Blajer-Gołębiewska, A. (2017). Corporate reputation, ownership structure and market value in the banking sector in Poland. W M. Čulík (ed.), Financial management of firms and financial institutions, Ostrava, Czech Republic.<br>6. Blajer-Gołębiewska, A., & Kozłowski, A. (2016). Financial determinants of corporate reputation : a short-term approach. Ekonomia Menedżerska, 17, Article 2. https://doi.org/10.7494/manage.2016.17.2.179 |
| | eResources addresses | |
| Example issues/ example questions/ tasks being completed | | |
| Work placement | Not applicable | |

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