

Subject card

Subject name and code	Financial Reporting and Analysis, PG_00202536						
Field of study	Economics, International Economic Relations, International Business, Logistics and Mobility						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
Education level	Master'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	2		Language of instruction		English		
Semester of study	4		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	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		95.0	125
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_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 understands the need to continuously deepen and update their knowledge in the field of economics throughout their life.	[SK1] oral statement/conversation/discussion
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	The student develops skills necessary to correctly identify and diagnose dilemmas, and applies the acquired knowledge in preparation for the future career.	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report
	[MSG3_U08] uses 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	Student has the knowledge about basic methods and computer programmes to diagnose economic performance of the enterprise and make adequate economic decisions.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task [SU6] demonstration of practical skills
	[EKONL3_W07] has an advanced knowledge of the 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 advanced knowledge of economic principles and corporate financial management, and is able to assess a company's performance based on a conducted financial analysis.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[MSG3_U05] can use regulations and standards which determine business activity, as well as accounting principles in order to solve specific tasks related to the activity of enterprises	The student knows the basic principles of accounting and the rules of financial analysis that enable them to assess specific areas of a company's operations.	[SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] implementation of a problem task
	[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 understands the need to continuously deepen and update their knowledge in the field of economics throughout their life.	[SK1] oral statement/conversation/discussion
	[EKONL3_W06] has 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	Student knows the methods and tools appropriate for making financial analysis of an enterprise.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[MSG3_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	Student knows the methods and tools appropriate for making financial analysis of an enterprise.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[EKONL3_U08] has the ability to observe, understand and analyse economic and social phenomena and processes using appropriate scientific methods	Student is able to analyze and assess the current financial situation of the company using analytical methods	[SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] implementation of a problem task
	[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	The student is able to apply basic knowledge of financial analysis in practice to evaluate the functioning of a company in the market.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task [SU6] demonstration of practical skills

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
	Project: Financial Analysis of a Company	51.0%	80.0%
	Attendance in the course	51.0%	20.0%
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 on the topic	
	eResources addresses		
	Example issues/ example questions/ tasks being completed	Prepare financial analysis of a chosen company	
Work placement	Not applicable		

Document generated electronically. Does not require a seal or signature.