

**Subject card**

<b>Subject name and code</b>	Financial analysis in the management of a transport, forwarding and logistics company , PG_00204872						
<b>Field of study</b>	Economics						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2028/2029		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	3	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	5	<b>ECTS credits</b>			4.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>							
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr hab. Ryszard Rolbiecki				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	15.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	30		4.0		66.0	100
<b>Subject objectives</b>	The primary objective of this course is to equip students with foundational analytical tools (primarily through the use of Microsoft Excel) for assessing the financial condition of transport enterprises. The course emphasizes the development of practical skills in financial analysis, enabling students to evaluate a company's financial standing while considering the influence of market conditions on the operations and financial decision-making processes within the transport sector						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_W04] knows the types of economic and social ties and the regularities governing them	The student demonstrates an understanding of the interdependencies between the financial condition of enterprises in the Transport, Shipping, and Logistics (TSL) sector and the overall economic performance of other sectors within the national economy. The student is able to recognize how changes in the broader economic environment influence financial outcomes in the TSL sector.	[SW4] test/exam - oral or written
	[EKONL3_W02] has an advanced knowledge of the different types of existing business entities and organisations and public institutions	The student has knowledge about the types and specifics of business entities in the TSL sector. Knows the principles of financial management in TSL enterprises, taking into account the influence of the market and regulatory environment.	[SW4] test/exam - oral or written
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	The student is able to formulate opinions on the financial situation of TSL (Transport, Shipping, and Logistics) enterprises and to consider alternative courses of action, taking into account their financial implications for the company	[SK4] test/exam - oral or written
	[EKONL3_U03] is able to analyse the causes and course of specific economic and social processes and phenomena, and accurately analyse these phenomena using adequate methods and tools economic and social	The student is able to apply appropriate methods and tools to conduct a cause-and-effect analysis of the financial performance of enterprises in the TSL (Transport, Shipping, and Logistics) sector and to formulate relevant conclusions based on the results.	[SU4] test/exam - oral or written
	[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 zna w zaawansowanym stopniu wybrane metody analizy finansowej oraz narzędzia analityczne, w tym wybrane narzędzia statystyczne i podstawy metod ekonometrycznych wykorzystywane do opisu i oceny sytuacji finansowej przedsiębiorstw z sektora TSL.  The student possesses advanced knowledge of selected financial analysis methods and analytical tools, including chosen statistical instruments and the fundamentals of econometric methods used to describe and assess the financial condition of enterprises in the Transport, Shipping, and Logistics (TSL) sector.	[SW4] test/exam - oral or written
	[EKONL3_U01] can correctly interpret economic and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	The student is able to analyze and interpret economic and financial data in the context of their application in the management processes of a TSL (Transport, Shipping, and Logistics) enterprise.	[SU4] test/exam - oral or written
Subject contents	<ol style="list-style-type: none"> <li>1. The essence and premises of applying financial analysis in a TSL enterprise</li> <li>2. Methods of research on economic and financial phenomena and processes in a TSL enterprise</li> <li>3. The importance of vertical and horizontal analysis of financial statements in assessing the efficiency of TSL enterprises</li> <li>4. Directions of analysis of revenues and costs in a TSL enterprise</li> <li>5. Analysis of liquidity and profitability of TSL sector enterprises</li> <li>6. The essence and importance of economic levers in shaping financial results in a TSL enterprise</li> <li>7. Research on the risk of deterioration of the financial condition of transport enterprises</li> </ol> <p>Content that raises doubts will be further clarified during consultations</p>		
Prerequisites and co-requisites			

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		correct answers to questions included in the test	51.0%
Recommended reading	Basic literature	1. Higgins R.C., Koski J.L., Mitton T., (2023), Analysis for Financial Management, Published by McGraw Hill LLC, New York, <a href="https://elib.vku.udn.vn/bitstream/123456789/4253/1/2023.%20Analysis%20for%20Financial%20Management.pdf">https://elib.vku.udn.vn/bitstream/123456789/4253/1/2023.%20Analysis%20for%20Financial%20Management.pdf</a> 2. Ponomarenko V., Klebanova T., Guryanova L., (2020), SYSTEM ANALYSIS AND MODELING OF CONTROL PROCESSES, Monograph, Bratislava-Kharkiv, <a href="https://ekmair.ukma.edu.ua/server/api/core/bitstreams/6f923ec6-963b-4944-92c7-53817c613f61/content">https://ekmair.ukma.edu.ua/server/api/core/bitstreams/6f923ec6-963b-4944-92c7-53817c613f61/content</a>	
	Supplementary literature	1. Subramanyam K. R., (2014) Financial statement analysis, McGraw-Hill Education, 2014 (pdf)  2. Rykała M., Rykała Ł. (2021), Economic Analysis of a Transport Company in the Aspect of Car Vehicle Operation, Sustainability 13(1), 427, <a href="https://www.mdpi.com/2071-1050/13/1/427">https://www.mdpi.com/2071-1050/13/1/427</a>	
	eResources addresses		
Example issues/ example questions/ tasks being completed	1. What is vertical and horizontal analysis of financial statements?  2. List and interpret the basic profitability indicators of a company  3. List and interpret the basic financial liquidity indicators of a company  4. What are the basic methods of cause-effect analysis in financial analysis?  5. What is discriminant analysis in the analysis of the risk of bankruptcy of a company?		
Work placement	Not applicable		

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