University of Gdańsk

Subject card

Subject name and code	Assessment of the Financial Condition of Enterprises, PG_00206478		
Field of study	Economics, International Economic Relations		
Date of commencement of studies	October 2026	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	1	Language of instruction	Polish
Semester of study	1	ECTS credits	2.0
Learning profile	academic	Assessment form	credit
Conducting unit			
Name and surname of lecturer (lecturers)	Subject supervisor	dr Elżbieta Adamowicz	
	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	2.0	18.0	50

Subject objectives	The purpose of the course is to acquire the practical skill of assessing the financial situation of an enterprise and to develop the ability to critically evaluate financial indicators in the context of assessing the impact of market conditions on the operation and financial decisions of an enterprise.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[MSGMU2_U04] can use the acquired knowledge to formulate and solve complex problems related to the operation of economic entities on the international market, with particular emphasis on the European Union market	Is able to use their knowledge to formulate and solve complex problems related to the functioning of enterprises on the market.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[EKONMU2_W04] has an in-depth knowledge of different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	Has an in-depth knowledge of the various types and elements of structures found in business entities, understands the causes, course, scale and consequences of changes in financial decisions affecting the operation of enterprises.	[SW1] oral statement/conversation/discussion [SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[EKONMU2_U06] can practically apply various forms and range of acquired knowledge in economics, finance and management, supplementing it with an independent critical analysis of its efficiency and usefulness	They are skillful in applying, in practice, the various forms and scope of their knowledge in the fields of economics, finance and management, supplementing this with independent critical analysis of the financial outcomes of enterprises operating in variable market conditions.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[MSGMU2_W09] has a knowledge of selected areas of the functioning of a modern enterprise in the national and international environment; understands the conditions, principles and consequences of decisions taken in its structures aiming at the development, and the dependencies among enterprises on the international market	Has an in-depth knowledge of selected areas of functioning of a odern enterprise in the national and international environment, understands the conditions, principles and consequences of decisions made in its structures aimed at development, as well as the relationships between enterprises.	[SW1] oral statement/conversation/discussion [SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[EKONMU2_K05] correctly identifies, diagnoses and solves advanced dilemmas and alternative solutions related to the profession	Is able to critically identify and assess the financial condition of enterprises and undertake in-depth analysis and evaluation of various possible solutions.	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report [SK5] implementation of a problem task
	[MSGMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; assesses risks and threats and finds ways of counteracting their effects	Is ready to think and act in an entrepreneurial manner, adapts to new situations and conditions, takes on the challenges of creative thinking, assesses the risks and threats of business operations.	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report [SK5] implementation of a problem task

Subject contents	**Topic I MAIN ISSUE OF ASSESSMENT OF FINANCIAL CONDITION OF ENTERPRISES** 1.1 Reasons and requirements for assessing the financial condition of enterprises. 1.2 Directions of use of information on the financial condition of the enterprise 1.3 Sources used to evaluate enterprises 1.4 Classification of methods used to assess the financial condition of enterprises **Topic II FINANCIAL REPORTS AND THEIR PRELIMINARY ASSESSMENT** 2.1 Collection, verification and preparation of financial statements 2.2 Preliminary assessment of the balance sheet 2.3 Preliminary evaluation of the income statement **Topic III USE OF INDICATOR ANALYSIS TO ASSESS BUSINESSES** 3.1 Limitations of indicator analysis 3.2 Profitability indicators 3.3 Liquidity indicators 3.4 Financial support indicators 3.5 Performance indicators 3.6 Capital market indicators **Topic IV FINANCIAL ANALYSIS IN BANKRUPTCY RISK ASSESSMENT** 4.1 Risk symptoms of companies' activities 4.2 Multi-criteria methods and their practical usefulness in assessing the risk of enterprises' activities 4.3 Utilization of selected models for assessing the risk of enterprises' activities Any doubts related to the lecture topics and questions regarding the course material are addressed during consultation hours. Participation in consultations enables the clarification of substantive issues and deepens the understanding of subject-related concepts.

<table>
<tr><td>Prerequisites
and co-requisites</td><td colspan="2">Znajomość podstaw analizy finansowej

Znajomość arkusza kalkulacyjnego Excel.</td></tr>
<tr><td>Assessment methods
and criteria</td><td colspan="2">
<table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>Report on the assessment of the financial condition of the selected enterprise.</td><td>51.0%</td><td>80.0%</td></tr>
<tr><td>Presentation on the assessment of the financial condition of the selected enterprise,</td><td>51.0%</td><td>20.0%</td></tr>
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</td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>Analiza finansowa w zarządzaniu przedsiębiorstwem. Tom I i II. Praca zbiorowa pod red. L. Bednarskiego i T. Waśniewskiego. Fundacja Rozwoju Rachunkowości w Polsce, Warszawa 2004;

J. Jaworski, Teoria i praktyka zarzadzania finansami przedsiebiorstw, CeDeWu, Warszawa 2017;

L. Czerwonka, Zarzadzanie finansami. Wprowadzenie, przykłady i zadania, Wydawnictwo C.H. Beck, Warszawa 2018;

T. Waśniewski, W. Skoczylas: Zasady analizy finansowej w praktyce. Fundacja Rozwoju Rachunkowości w Polsce, Warszawa 2011.</td></tr>
<tr><td>Supplementary literature</td><td>Materials prepared by the lecturer.

Financial statements of the selected company.</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/
example questions/
tasks being completed</td><td colspan="2"></td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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