


KAPITAŁ LUDZKI
NARODOWA STRATEGIA SPÓJNOŚCI

Projekt współfinansowany przez
Unię Europejską w ramach
Europejskiego Funduszu
Społecznego

UNIA EUROPEJSKA
EUROPEJSKI
FUNDUSZ SPOŁECZNY


Course title			ECTS code		
Financial Statement Analysis			4.3.2066		
Name of unit administrating study					
Faculty of Management					
Studies					
faculty		field of study		type	
Faculty of Management		Finance and Accounting		first tier studies (BA)	
				form	
				specialty	
				specialization	
Teaching staff					
prof. dr hab. Magdalena Jerzemowska; dr Kamila Stańczak; dr Olga Martyniuk; dr Bartłomiej Gabriel; dr Dawid Szramowski					
Forms of classes, the realization and number of hours				ECTS credits	
Forms of classes				5	
Auditorium classes, Lecture					
The realization of activities					
classroom instruction, online classes					
Number of hours					
Auditorium classes: 30 hours, Lecture: 15 hours					
The academic cycle					
2024/2025 summer semester					
Type of course			Language of instruction		
obligatory			English		
Teaching methods			Form and method of assessment and basic criteria for eveluation or examination requirements		
<ul style="list-style-type: none">- critical incident (case) analysis- discussion- group work- multimedia-based lecture- problem solving- problem-focused lecture- project-based method (research, implementation, practical project)- seminar lecture- text analysis and discussion			Final evaluation		
			<ul style="list-style-type: none">- Graded credit- Examination		
			Assessment methods		
			<ul style="list-style-type: none">- (mid-term / end-term) test- written exam with open questions- assignment work – project or presentation- graded course credit based on individual grades obtained during the semester- written exam (test)- written exam (long written answer/problem solving)		
			The basic criteria for evaluation		
			Tutorials: final grade is based on test (50%) and group project (50%).		
			Lectures: final grade is based on written exam result		
			The final grades are based on the score according the University terms of study:		
			50% or less – 2,0 (fail)		
			>50% – 3,0 (pass)		
			>60% – 3,5 (pass +)		
			>70% – 4,0 (good)		
			>80% – 4,5 (good+)		
			>90% – 5,0 (very good)		
Method of verifying required learning outcomes					

Learning outcomes	Exam	Test	Project	
W06	X	X	X	
W07	x	x	x	
W09	x	x	x	
U03	X	X	X	
U05	x	x	x	
K04	x	x	x	
K05	x	x	x	

Required courses and introductory requirements**A. Formal requirements**

There are no pre-requisites for this course.

B. Prerequisites

Introduction to Accounting, Financial Accounting

Aims of education

The aim of the course is the acquisition of necessary knowledge and skills allowing the student to acquire, calculate and interpret values and their changes within particular parts of the financial statements, of financial ratios and compare these values with various economy and industry standards. Student knows:

information sources that analysts use in financial statement analysis, also besides annual financial statements and supplementary information;

financial statement analysis framework

financial information and ratios based on the income statement

financial information and ratios based on the balance sheet

financial information and ratios based on the cash flow statements

Student can:

identify and describe information sources that analysts use in financial statement analysis, including annual financial statements and supplementary information and other sources;

describe the steps in the financial statement analysis framework

evaluate a company's financial performance using common- size income statements and financial ratios based on the income statement

describe uses and limitations of the balance sheet in financial analysis

analyze and interpret both reported and common- size cash flow statements

describe tools and techniques used in financial analysis, including their uses and limitations;

classify, calculate, and interpret activity, liquidity, solvency, profitability, and valuation ratios;

describe relationships among ratios and evaluate a company using ratio analysis;

demonstrate the application of DuPont analysis of return on equity, and calculate and interpret effects of changes in its components;

calculate and interpret ratios used in equity analysis and credit analysis;

explain the requirements for segment reporting, and calculate and interpret segment ratios;

describe how ratio analysis and other techniques can be used to model and forecast earnings.

evaluate a company's past financial performance and explain how a company's strategy is reflected in past financial performance;

describe the role of financial statement analysis in assessing the credit quality of a potential debt investment

Student:

continuously builds on the acquired knowledge and skills in the field of financial statement analysis

follows changes in regulations regarding financial statement and influencing its analysis, understands the need of life-long learning

prepares and presents the project respecting others in the project group

Course contents

The fundamentals of the financial analysis of an enterprise,

Methods of financial analysis,

Sources of financial analysis of enterprises and rules for their verification,

Preliminary analysis of the financial statement,

Directions and principles of ratio analysis (activity, liquidity, solvency, profitability, and valuation ratios),

Cash flow analysis,

DuPont analysis.

Bibliography of literature

The learning outcomes (for the field of study and specialization)	Knowledge
W06 W07 W09 U03 U05 K04 K05	<p>The student has advanced knowledge of methods and tools, including data acquisition and analysis techniques, appropriate to management and quality studies, which allows for the description of economic structures and institutions and the processes within and between them.</p> <p>The student has advanced knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands industrial property protection and copyright law concepts and principles.</p> <p>The student knows the principles of formation and economic functioning of commercial and public sector organizations, their forms, phases of development, as well as the financial conditions determining their value and economic success.</p>
	Skills <p>The student can adequately analyze the causes, course, and effects of specific processes and phenomena in finance using advanced theories and appropriate social science methods. The student can also identify stakeholders of processes and phenomena from the discipline of management and quality studies and the field of finance.</p> <p>The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve advanced problems in finance.</p>
	Social competence <p>Integrity: the student adheres to the principles of business ethics, respects the law, is objective, can recognize conflicts of interest, correctly identifies and resolves dilemmas related to the practice of the profession.</p> <p>Responsibility: the student meets deadlines, can set priorities appropriately to complete the task set before him/her, consistently strives to achieve the set goal, can work systematically and independently, observes the rules and norms of social coexistence.</p>
Contact	
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