

I. GENERAL BASIC INFORMATION ABOUT THE SUBJECT (MODULE)										
Item Name Financial analysis in managerial decisions										
Name of the organizational unit leading the course:				Faculty of Management and Technical Sciences						
Name of the field of study, level of education:				Management, I cycle						
Learning profile:				GENERAL ACADEMIC PROFILE						
Name of the specialty:				Business Manager						
Type of learning module:				Specialty						
Year/Semester:				3rd year, Semester 6						
Person coordinating the subject:				Rafał Cieślik, PhD						
Prerequisites (resulting from the succession of items):				Knowledge, skills and competences obtained during the course "Financial Accounting" and "Corporate Finance"						
II. FORMS OF CLASSES AND NUMBER OF HOURS										
	Lecture	Exercise	Seminar	Laboratory	Workshop	Project	Seminar	Consultation	Exam/Passing	Total hours
Full-time studies	15	15								30
Part-time studies	12	12								24
III. METHODS OF TEACHING ACTIVITIES										
Forms of classes				Didactic methods						
Lecture				Multimedia presentations, work with literature, problem methods, giving						
Exercise				Problem tasks, case studies						
IV. OBJECTIVE LEARNING OUTCOMES WITH REFERENCE TO LEARNING OUTCOMES FOR THE FIELD OF STUDY AND AREAS										
Lp.	Description of the learning outcomes in question								Directional effect reference	
Knowledge:										
1	The student has in-depth knowledge of the role and importance of financial analysis for the business management process, its place in the system of sciences and relations to other sciences								ZO1_W01, P6S_WG	

2	The student knows and understands in depth the methods and tools, including data acquisition techniques for preparing financial analyzes; performing financial analyses; assessment of the financial condition of enterprises on the basis of reporting; determining the structure of sources of financing and their costs; measuring the value of enterprises; identify enterprises that are at risk of bankruptcy; preparation and analysis of ranking and rating assessments	ZO1_W11, P6S_WG
Abilities:		
1.	The student is able to use their knowledge in professional activities, including the use of theoretical knowledge in the field of financial reporting analysis, obtain data to perform financial analyzes; assessment of the financial condition of enterprises on the basis of reporting, determining the structure of financing sources and their costs, valuation of business entities	ZO1_U01, P6S_UW
2.	The student is able to apply and evaluate methods and tools for the description and analysis of problems and areas of the company's activity, including the ability to properly analyze the causes and course of economic processes. He also has the ability to use the analysis of financial reporting as an element of the company's information system along with the ability to use the cognitive values of the analysis of financial statements in business management	ZO1_U09 P6S_UW
Social competences:		
1.	The student is ready to critically evaluate the knowledge possessed	ZO1_K01, P6S_KK
2.	The student is able to think and act in an entrepreneurial way by interpreting the substantive content of information flowing from cost accounting, financial and management accounting systems of the enterprise.	ZO1_K07 P6S_KO
3.	The student has the ability to initiate and engage in the implementation of activities and various projects and is aware of the effects of the decisions made.	ZO1_K06 P6S_KO
V. CURRICULAR CONTENT (LEARNING)		
Lp.	Lecture:	Reference to the learning outcomes in question
1.	Financial analysis and its role in the process of managing an enterprise.	ZO1_W01 ZO1_U01 ZO1_K01
2.	Sources of information used in the analysis.	ZO1_W11, ZO1_U01, ZO1_K07
3.	Preliminary analysis of financial statements – balance sheet, profit and loss account, notes, cash account, statement of changes in equity.	ZO1_W11 ZO1_U09 ZO1_K01
4.	Assessment of financial condition based on indicator analysis – indicators: liquidity, activity (rotation), degree of debt, debt sustainability and profitability.	ZO1_W11, ZO1_U09 ZO1_K01
5.	Indicator decomposition system, Du Pont's pyramid.	ZO1_W01

		ZO1_W11, ZO1_U01, ZO1_U09 ZO1_K01 ZO1_K07 ZO1_K06
6.	Assessment of the structure and cost of capital.	ZO1_W01 ZO1_W11, ZO1_U01, ZO1_U09 ZO1_K01 ZO1_K07 ZO1_K06
8.	Value added assessment and measurement of the enterprise.	ZO1_W01 , ZO1_W11 ZO1_U01, ZO1_U09 ZO1_K01 ZO1_K07 ZO1_K06
9.	Systems and methods of assessing the deteriorating financial situation of an enterprise – early warning systems, discriminatory analysis. Ranking and rating systems	ZO1_K01
Lp.	Exercises/workshops:	Reference to the learning outcomes in question
1	Preliminary analysis of financial statements – balance sheet, profit and loss account, notes, cash account, statement of changes in equity.	ZO1_W11 ZO1_U09 ZO1_K01
2	Assessment of financial condition based on indicator analysis – indicators: liquidity, activity (rotation), degree of debt, debt sustainability and profitability.	ZO1_W11 ZO1_U09 ZO1_K01
3	Indicator decomposition system, Du Pont's pyramid.	ZO1_W01 ZO1_W11, ZO1_U01, ZO1_U09 ZO1_K01 ZO1_K07 ZO1_K06
4	Assessment of the structure and cost of capital	ZO1_W01 ZO1_W11, ZO1_U01, ZO1_U09 ZO1_K01 ZO1_K07 ZO1_K06
5	Value added assessment and measurement of an enterprise	ZO1_W01 ZO1_W11 ZO1_U01, ZO1_U09

		ZO1_K01 ZO1_K07 ZO1_K06
6	Systems and methods of assessing the deteriorating financial situation of an enterprise – early warning systems, discriminatory analysis. Ranking and rating systems	ZO1_K01
7	Reporting of financial statements	ZO1_W01 ZO1_W11 ZO1_U01, ZO1_U09 ZO1_K01 ZO1_K07 ZO1_K06

VI. METHODS OF ASSESSMENT OF LEARNING OUTCOMES

Learning outcomes	Verification method	Form of classes in which EUS is verified (Learning outcome)
Knowledge:		
ZO1_W01 ZO1_W11	Written test + project + oral exam	Lecture/Tutorials
Abilities:		
ZO1_U01, ZO1_U09	Written test + project + oral exam	Lecture/Tutorials
Social competences:		
ZO1_K01 ZO1_K07 ZO1_K06	Written test + project + oral exam	Lecture/Tutorials

VII. CRITERIA FOR ASSESSING ACHIEVED LEARNING OUTCOMES

Learning outcomes	Unsatisfactory assessment	Grade range 3.0-3.5	Grade range 4.0-4.5	Very good rating
	The student does not know and does not understand/cannot/is not ready:	The student knows and understands / can / is ready:	The student knows and understands / can / is ready:	The student knows and understands / can / is ready:
For each of the learning outcomes identified for the Knowledge, Skills and Competences module	The student obtains less than 50% max. the number of points for a given effect	The student gets from 50 to 59% max. the number of points for a given effect on a grade of 3 and The student gets from 60 to 69% max. the number of points for a given effect per	The student gets from 70 to 79% max. the number of points for a given effect per grade 4, and The student obtains from 80 to 89% max. the number of points for a given effect per	The student obtains more than 89% max. the number of points for a given effect

grade 3.5

rating 4.5

VIII. STUDENT'S WORKLOAD – NUMBER OF HOURS AND BALANCE OF ECTS CREDITS

Type of activity ECTS	Student load	
	Studies Stationary	Part-time studies
Participation in didactic activities (lectures, exercises, tutorials, project, laboratories, workshops, seminars) – SUM of hours – from point II	30	24
Exam/Passing		
Participation in the consultation		
Project / Essay	10	10
Independent preparation for didactic classes	5	6
Preparing to pass a teaching class	5	10
Total student workload (25h = 1 ECTS) TOTAL hours/ECTS	2ECTS/ 50 h	2ECTS/ 50 h
Student load in classes in direct contact with the teacher	30	24
Student load in practical classes		
Student load in practical vocational preparation classes		
Student load in research preparation classes	20	26

IX. LITERATURE AND OTHER DIDACTIC MATERIALS

Basic literature:

1. Pomykalska B., Pomykalski P., Financial analysis of the enterprise, PWN, Warsaw, 2017

Supplementary Literature

1. Gołębiowski G. (ed.), Financial analysis of the enterprise, Difin, Warsaw 2014.
 2. Sierpińska M., Jachna T., Assessment of the company according to world standards, PWN, Warsaw 2007.
 3. Bednarski L., Financial analysis in enterprise management, PWE, Warsaw 2007.
- Sierpińska M., Jachna T., Methods of making financial decisions, PWN, Warsaw 2007.