

Course title	Financial Reporting and Analysis (excluding IB students)						ECTS code	14.3.EE.FZ.2023				
							ECTS credits	5				
							max. students	25				
Name of unit administrating study	OTHER	Field of study	Economics/MSG**	Field of specialisation	NONE;							
Teaching staff	Joanna Stefaniak, PhD											
Number of hours												
Lectures	0	Classes	0	Tutorials	30	Laboratory	0	Seminars	0	Language classes	0	
Forma aktywności						Year&Type of studies*		3 SS1, 2 SS2, 1 SS2,				
Hours with the participation of the academic teacher (including office hours, exams, others):						Semester:		5, 3, 1,				
Hours without the participation of the academic teacher (student's self-study, homeworks):						Type of course:		optional				
Total number of hours:						0	Language of instruction:		English			
Teaching form	in-class learning											
Teaching methods	Lectures including multimodal presentations, Activating methods in training classes, Discussion, questioning, Work in computer laboratories, Individual projects,											
Prerequisites (required courses and introductory requirements)												
Required courses	Microeconomics, basic accounting,											
Introductory requirements	Basic knowledge of accounting and corporate finance knowledge of the EXCEL worksheet											
Assessment method, forms and criteria												
Assessment method	Course completion (graded)											
Assessment criteria	<p>The course will end with the test and group project. The test makes of 70% of the final grade and the project of 30%. The test refers to the theory of financial reports and financial analysis as well as some practical tasks covered during the course.</p> <p>The project - the preparation of the basic financial analysis according to the knowledge provided during the course.</p>											
Course objectives												
The aim of this subject is to familiarize students with the financial analysis of the company's performance												
Learning outcomes												
Knowledge	E1_W03	Student knows the terminology and has broadened and structured knowledge in the field of financial knowledge analysis										
	E1_W03	Student has a basic knowledge of financial conditions affecting business operations										
	E1_W06	Student knows the methods and tools, including data acquisition and analysis techniques, appropriate for financial analysis										
	MSG1_W09	Student gets general knowledge of reading the financial statements, ability to recognize differences between national financial statements										
Verification of learning outcomes - Knowledge												
Outcomes	written exam	oral exam	test	essay/paper /portfolio	tasks/ homeworks	individual presentation	group presentation	classroom activities	classroom discussion	individual project	group project	
E1_W03	X							X			X	
E1_W03								X			X	
E1_W06	X										X	
MSG1_W09	X							X				

Skills	MSG1_U02	Student knows how to use the basic knowledge of financial analysis in practice regarding the functioning of the company on the market
	MSG1_U04	Student is able to observe and analyze the basic economic processes taking place in the enterprise, can interpret the necessary financial indicators in this area using standard methods and tools used in financial analysis.
	E1_U07	Student is able to analyze and assess the current financial situation of the company
	E1_U08	Student has the ability to observe, understand and analyze phenomena and economic processes using financial analysis methods

Verification of learning outcomes - Skills

Outcomes	written exam	oral exam	test	essay/paper /portfolio	tasks/ homeworks	individual presentation	group presentation	classroom activities	classroom discussion	individual project	group project
MSG1_U02	X							X			X
MSG1_U04	X							X			X
E1_U07	X							X			X
E1_U08	X							X			X

Attitudes	E1_K02	Student is able to interact in a team working as part of a group project
	E1_K04	Student correctly identifies and diagnoses dilemmas regarding the company's current financial situation and investment decisions
	E1_K04	Student raises skills related to cooperation and communication and the use of acquired knowledge as part of preparation for the future career
	MSG1_K05	Student is able to effectively participate in the group project tasks regarding the functioning of modern business entities in the conditions of the growing internationalization of economic activity and the development of integration processes
	MSG1_K03	Student communicates with the environment in a proper way

Verification of learning outcomes - Attitudes

Outcomes	written exam	oral exam	test	essay/paper /portfolio	tasks/ homeworks	individual presentation	group presentation	classroom activities	classroom discussion	individual project	group project
E1_K02				X							X
E1_K04	X							X			X
MSG1_K05											X
MSG1_K02								X	X		X

Course contents

Introduction to financial reporting - aims, general rules and principles
 Financial statements - Balance Sheet, Income Statement, Cash Flow, Capital changes statement, Users of Financial Statements
 Introduction to the Financial Analysis - definition, object and scope, internal and external conditions
 Principles, methods and limitations of the financial analysis
 Introductory analysis of financial statements - horizontal vs. vertical analysis
 Ratio Analysis - financial liquidity, financial leverage, efficiency and profitability
 Relations between ratios - Du Pont Model
 Cash Flow analysis
 Preparation of basic financial analysis using Excel worksheet

Recommended reading lists
Basic:

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,
 Peterson Drake P., Fabozzi F.J., Analysis of Financial Statements, John Wiley and Sons, 2012



Additional literature:

Books on the topic

Contact

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* SS1- undergraduate studies * SS2 - graduate studies * SDang - doctoral studies
** MSG - International Economic Relations