

Course title	Financial Reporting and Analysis						ECTS code	14.03.5348				
							ECTS credits	5				
							max. students	25				
Name of unit administrating study	KPTiIG	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,				
Hours with the participation of the academic teacher (including office hours, exams, others):						Semester:		6,				
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,											
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 30% of the final grade and the project of 70%. The test refers to the theory of financial reports and financial analysis as well as some practical tasks covered during the course. 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	MSG1_W02	Student has an advanced knowledge and understanding of the terminology in the field of financial analysis.										
	E1_W06	Student knows the methods and tools appropriate for making financial analysis of an enterprise.										
	E1_W11	Student has a general knowledge about financial statements and financial analysis.										
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	
MSG1_W02	X										X	
E1_W06	X										X	
E1_W11	X										X	
Skills	MSG1_U01	Student can correctly interpret and explain economic phenomena regarding financial performance of the enterprise.										
	E1_U02	Student knows how to use the basic knowledge of financial analysis in practice regarding										

		the functioning of the company on the market.
E1_U03		Student is able to analyze and assess the current financial situation of the company.
MSG1_U08		Student has the knowledge about basic methods and computer programmes to diagnose economic performance of the enterprise and make adequate economic decisions.
MSG1_U12		Student can prepare an assignment/project concerning the assessment of the financial performance of the company operating in the international environment using necessary financial indicators as well as methods and tools of the financial analysis.

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_U01	X										X
E1_U02	X										X
E1_U03	X										X
MSG1_U08											X
MSG1_U12											X

Attitudes	MSG1_K02	Student correctly identifies and diagnoses dilemmas regarding the company's current financial situation.
	E1_K04	Student is ready to think and act in an entrepreneurial manner regarding the financial performance of the entity.
	E1_K03	Student is able to prepare projects regarding assessment of the financial condition of an enterprise.
	MSG1_K05	Student raises skills related to cooperation and communication and the use of acquired knowledge as part of preparation for the future career.

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
MSG1_K02											X
E1_K04											X
E1_K03											X
MSG1_K05											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 (using Excel worksheet)
 Ratio Analysis - financial liquidity, financial leverage, efficiency and profitability (using Excel worksheet)
 Relations between ratios - Du Pont Model (using Excel worksheet)
 Cash Flow analysis (using Excel worksheet)

Recommended reading lists
Basic literature:

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

jstefaniak@ug.edu.pl,

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