

**Field of study:****Finance and Accounting****Subject: Financial Analysis**

Level of study: undergraduate studies

System of study: Full-time

Profile of studies: general academic

Subject: Financial Analysis

**Form of classes and the ECTS points**

	Number of hours	ECTS points	Credit
lectures	30		exam
exercises	24		credit with mark
Total	54	8	

**Aims of teaching**

Financial analysis is the process of evaluating businesses, projects, budgets and other finance-related entities to determine their performance and suitability. Typically, financial analysis is used to analyze whether an entity is stable, solvent, liquid or profitable enough to warrant a monetary investment. When looking at a specific company, a financial analyst conducts analysis by focusing on the income statement, balance sheet, and cash flow statement as well as ways in which these key statements correspond to each other (articulate).

## Intended learning outcomes

KNOWLEDGE		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_W1	The student should be able to perform intermediate and advanced financial due diligence of companies from various industries based on the standard financial statements: balance sheet, income statement cash flow statement and their linkages.	FiR_WG01_Lic FiR_WG02_Lic FiR_WG03_Lic FiR_WG05_Lic FiR_WG06_Lic FiR_WG08_Lic FiR_WG09_Lic FiR_WG11_Lic
SKILLS		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_U1	The student should be proficient in financial analysis methodologies, including collecting, processing and interpreting socioeconomic, industrial, and financial data and using a wide range of computer applications, information technologies and databases.	FiR_UW01_Lic FiR_UW02_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UK01_Lic FiR_UK02_Lic FiR_UK03_Lic FiR_UO01_Lic FiR_UU01_Lic FiR_UU02_Lic
SOCIAL COMPETENCES		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_K1	As financial analysis is a team effort, the student should be a natural team player able to harness his/her independent judgement to solve challenging research problems collectively. The student should be open to criticism while standing his/her ground in the face of diversity of opinion. The student should be communicative, succinct and eloquent in expression.	FiR_KK01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KO01_Lic FiR_KO02_Lic FiR_KO03_Lic FiR_KO04_Lic FiR_KR01_Lic FiR_KR02_Lic FiR_KR03_Lic FiR_KK04_Lic

## Course content

NUMBER	DESCRIPTION	FORM OF CLASSES	NUMBER OF HOURS
1	<ol style="list-style-type: none"><li>1. Purpose of financial reporting.</li><li>2. Challenges to corporate financial disclosure.</li><li>3. Review of basic financial statements.</li><li>4. Balance Sheet analysis.</li><li>5. Income Statement analysis.</li><li>6. Cash Flow Statement analysis.</li><li>7. Accrual vs cash based accounting.</li><li>8. Financial statements' articulation.</li><li>9. Revenue, expense recognition. Matching principle.</li><li>10. Valuation methodologies.</li><li>11. Credit analysis.</li><li>12. Use of financial derivatives.</li><li>13. Selected case studies.</li><li>14. Financial shenanigans - creative accounting.</li><li>15. Ethics in finance.</li></ol>	lectures exercises	30 / 54 24 / 54

## Conditions of completion

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### LECTURES

TYPE OF CREDIT	CREDIT INFLUENCE (IN %)
Exam (for the lecturers only)	50
Class work	25
Project	25

### EXERCISES

TYPE OF CREDIT	CREDIT INFLUENCE (IN %)
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Lack of definite importance.

## Teaching methods

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- assignments
- discussion
- case studies
- brainstorming
- data analysis
- analysis of legal provisions
- multimedia presentations
- lectures
- data collection
- exercises
- group projects
- lectures with discussion
- movies
- analysis of practical case studies
- Assignments and individual work
- brain storming
- discussion
- groupworks
- Lectures with multimedia presentations

## Reading (compulsory)

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- M.S. Fridson, F. Alvarez. Financial Statement Analysis: A Practitioner's Guide 2011
- Yahoo! Finance. Glossary 2019

- Investopedia. Financial Analysis Primer 2019

### **Reading (additional)**

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- Lack of literature

## Odniesienie efektów przedmiotowych do efektów kierunkowych, treści kształcenia, metod weryfikacji

SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
<b>KNOWLEDGE</b>			
P_W1	FiR_WG01_Lic FiR_WG02_Lic FiR_WG03_Lic FiR_WG05_Lic FiR_WG06_Lic FiR_WG08_Lic FiR_WG09_Lic FiR_WG11_Lic	1	Exam and active participation
SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
<b>SKILLS</b>			
P_U1	FiR_UW01_Lic FiR_UW02_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UK01_Lic FiR_UK02_Lic FiR_UK03_Lic FiR_UO01_Lic FiR_UU01_Lic FiR_UU02_Lic	1	Exam and active participation
SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
<b>SOCIAL COMPETENCES</b>			
P_K1	FiR_KK01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KO01_Lic FiR_KO02_Lic FiR_KO03_Lic FiR_KO04_Lic FiR_KR01_Lic FiR_KR02_Lic FiR_KR03_Lic FiR_KK04_Lic	1	Exam and active participation