

| Subject:  |                  |                                  |         |             |
|---|------------------|----------------------------------|---------|-------------|
| Financial Analysis  |                  |                                  |         |             |
| ECTS code   | Semester         | Faculty: Finance                 |         |             |
|   | 4                | Major: Finance and Accounting    |         |             |
|   |                  | Corporate Finance and Accounting |         |             |
| Faculty:  |                  |                                  |         |             |
| Lecture: Joanna Wyrobek   |                  |                                  |         |             |
| Classes: Joanna Wyrobek   |                  |                                  |         |             |
| System of studies:  |                  |                                  |         |             |
| full time, first degree   |                  |                                  |         |             |
| Subject status  | Pass requirement | Number of contact hours          |         | ECTS points |
|   |                  | Lectures                         | Classes |             |
| concentration   | exam             | 15                               | 15      | 4           |
| Teaching language   |                  |                                  |         |             |
| English   |                  |                                  |         |             |
| Subject provisions and objectives (including the expected can-do of students on completion of the course)   |                  |                                  |         |             |
| <div>1. Understanding of financial statements</div> <div>2. Ability to create financial statements</div> <div>3. Knowledge of financial ratios</div> <div>4. Knowledge of prospective analysis</div> <div>5. Bankruptcy prediction models</div> <div>6. Cause analysis methods</div> <div>7. Calculation of break even points</div> <div>8. Absorption cost approach, variable costs costing and different cost approaches.</div> <div>9. Cost-volume-product analysis.</div> |                  |                                  |         |             |
| Teaching curriculum ( in case of prescribed subjects, compliance with the standards, maximum 15 topics)   |                  |                                  |         |             |
| <div>1. Financial statements including cash-flow</div> <div>2. Horizontal and vertical analysis</div> <div>3. Financial ratios</div> <div>4. Cash flow analysis</div> <div>5. Cause analysis methods</div> <div>6. Cost analysis</div> <div>7. Bankruptcy prediction models</div>   |                  |                                  |         |             |
| Class topics (maximum 15 topics)  |                  |                                  |         |             |
| <div>1. Financial statements including cash-flow</div> <div>2. Horizontal and vertical analysis</div> <div>3. Financial ratios</div> <div>4. Cash flow analysis</div> <div>5. Cause analysis methods</div> <div>6. Cost analysis</div> <div>7. Bankruptcy prediction models</div> <div>8. Financial analysis versus economic analysis</div>   |                  |                                  |         |             |
| Introductory topics   |                  |                                  |         |             |
|   |                  |                                  |         |             |

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| <b>Teaching methods</b>   |
| Lecture and workshops   |
| <b>Basic literature and other sources</b>   |
| <ol style="list-style-type: none"> <li>1. Wild J. Subramanyam K, Halsey R., Financial Statement Analysis, McGraw-Hill</li> <li>2. Foster G., Financial statement analysis, Stanford University, Prentice-Hall International</li> </ol>  |
| <b>Pass requirements for signature/examination</b>  |
| More than 50% of the exam points + completion of a group project  |
| <b>Examples of questions for tests and examinations</b>   |
| <ol style="list-style-type: none"> <li>1. Perform profitability analysis of a company X</li> <li>2. Which variable caused the biggest changes in the net operating profit</li> <li>3. Determine net operating cash flows</li> <li>4. Determine break-even-point</li> <li>5. Perform financial analysis of a company X.</li> </ol> |