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| FACULTY: | Faculty of Economic Sciences |
| FIELD OF STUDY: | **Economics**  **Management**  **Tourism and Recreation**  **Finances and Accounting**  **Logistics** |
| ERASMUS COORDINATOR OF THE FACULTY: | Małgorzata Czerwińska-Jaśkiewicz |
| E-MAIL ADDRESS OF THE COORDINATOR: | malgorzata.czerwinska-jaskiewicz@tu.koszalin.pl |
| COURSE TITLE: | **Financial analysis** |
| LECTURER’S NAME: | **Agnieszka Moskal** |
| E-MAIL ADDRESS OF THE LECTURER: | agnieszka.moskal@tu.koszalin.pl |
| ECTS POINTS FOR THE COURSE: | ECTS 4 |
| COURSE CODE (USOS): | 0611>0800-AF |
| ACADEMIC YEAR: | 2024/2025 |
| SEMESTER: (W – winter, S – summer) | S |
| HOURS IN SEMESTER: | Lectures 30  Laboratory 30 |
| LEVEL OF THE COURSE:  (1st cycle, 2nd cycle, 3rd cycle) | 1st cycle |
| TEACHING METHOD:  (lecture, laboratory, group tutorials, seminar, other-what type?) | Lectures with the use of a multimedia presentation, laboratory, work with financial statements, student's independent work with literature group discussion, project, solving tasks using worksheets, use of Excel software. |
| LANGUAGE OF INSTRUCTION: | * **English full time scheme for classes with 5 and more international Erasmus+ students enrolled/accepted;** * **English 50% individually with the teacher + Polish 50% with Polish students or individual project work- scheme for classes with less than 5 international Erasmus+ students enrolled/ accepted;** |
| ASSESSMENT METHOD:  (written exam, oral exam, class test, written reports, project work, presentation, continuous assessment, other – what type?) | Lecture: written test  Laboratory: project work, presentation |
| COURSE CONTENT: | Lecture:   1. Financial analysis and its role in the management process of an enterprise. 2. Financial statement analysis: the balance sheet. 3. Financial statement analysis: the income statement. 4. Ratio analysis: liquidity, profitability, debt etc. 5. Break-even analysis. 6. Financial and operating leverage. 7. Systems and methods for assessing deteriorating financial conditions of the enterprise - discriminant models. 8. Financial diagnostics of the enterprise - review of knowledge and course completion.   Laboratory:   1. Introduction to financial analysis. 2. Financial statement analysis: the balance sheet – case study. 3. Financial statement analysis: the income statement – case study. 4. Analysis of cash flows – case study. 5. Ratio analysis of the enterprise – case study. 6. Bankruptcy prediction models – case study. 7. Assessment of factors shaping the financial condition of the enterprise – project. 8. Summary and completion of laboratories. |
| ADDITIONAL INFORMATION: |  |

Agnieszka Moskal, 17.05.2024

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