



### COURSE SPECIFICATION

Course code	full-time studies	<b>Z-ZB-E-303</b>
	part-time studies	-
Course title in English	<b>Z-ZB-E-303 Economic analysis</b>	
Course title in Polish	<b>Analiza ekonomiczna</b>	
Valid from academic year	<b>2025/2026</b>	

### PLACEMENT IN THE TEACHING PROGRAM

Programme of study	<b>BUSINESS MANAGMENT</b>
Level of education	<b>1<sup>st</sup> degree</b>
Studies profile	<b>academic</b>
Form and mode of study	<b>full-time programme</b>
Scope	<b>all</b>
Academic unit responsible for the course	<b>Department of Economics and Finance</b>
Course coordinator	<b>dr inż. Paweł R. Kozubek</b>
Approved by	<b>dr hab. inż. Dariusz Bojczuk, prof. uczelni</b>

### GENERAL CHARACTERISTIC OF THE COURSE

Teaching block	<b>Directional subject</b>	
Course status	<b>Obligatory</b>	
Language of instruction	<b>English</b>	
Semester of delivery	full-time studies	<b>Semester III</b>
	part-time-studies	-
Prerequisites	<b>Microeconomics, Fundamentals of Finance</b>	
Exam (YES/NO)	<b>NO</b>	
ECTS	<b>3</b>	

Method of conducting classes		lecture	classes	laboratory	project	other
Number of hours per semester	full-time	<b>30</b>	<b>15</b>			
	part-time					



### LEARNING OUTCOMES

Category	Outcome code	Course learning outcomes	Reference to the directional learning effect
Knowledge	W01	The student understands the essence, process, scope, and methods of economic analysis of an enterprise.	ZB1_W02 ZB1_W04
	W02	The student possesses knowledge in the field of financial analysis and evaluation of an enterprise. They understand the principles and methods of conducting preliminary and ratio analysis of an enterprise's financial situation.	ZB1_W02 ZB1_W04
	W03	The student has knowledge in the field of analysis and evaluation of an enterprise's resources. They are familiar with the principles and methods of conducting an assessment of the enterprise's value and the risk of bankruptcy.	ZB1_W02 ZB1_W04
Skills	U01	The student is able to apply theoretical knowledge in the field of economic analysis and gather the relevant data for analysing and assessing the financial situation of an enterprise.	ZB1_U02 ZB1_U04
	U02	The student is able to apply appropriate methods of economic analysis in the analysis and evaluation of processes and phenomena occurring within an enterprise.	ZB1_U02 ZB1_U04
Social competences	K01	The student is able to supplement and enhance their acquired knowledge and skills in the field of economics in order to further their professional qualifications.	ZB1_K02

### COURSE CONTENT

Method of conducting classes	Course content
lecture	The essence and classification of economic analysis. Methods of analysis. Data sources in economic analysis. Preliminary assessment of financial statements. Ratio analysis. Bankruptcy risk assessment. Financial performance and its analysis. Enterprise assets and their analysis. Analysis of capital resources. Production analysis. Human capital analysis. Analysis of enterprise value. Analysis of the effectiveness of development investments.
classes	The importance of economic analysis in the activities of a business entity. Elements of financial statements. Preliminary analysis. Ratio analysis of the enterprise. Assessment of the risk of bankruptcy for the enterprise. Causal analysis of financial performance. Analysis of selected enterprise resources. Assessment of created value.



### METHODS FOR VERIFYING LEARNING OUTCOMES

Outcome code	Learning outcomes verification methods					
	Oral examination	Written examination	Test	Project	Report	Other
W01			X			
W02			X			
W03			X			
U01			X			
U02			X			
K01						X

### FORM AND CONDITIONS OF ASSESSMENT

Form of classes	Assessment type	Assessment Criteria
lecture	Credit with grade	Semester colloquium.
classes	Credit with grade	Semester colloquium and student activity during classes.

### STUDENT WORKLOAD

ECTS Balance							
No.	Activity type	Student workload					Unit
		full-time					
		W	C	L	P	S	
1.	Scheduled contact hours	30	15				h
2.	Other (consultations, exams)	2	2				h
3.	<b>Total number of contact hours</b>	<b>49</b>					h
4.	<b>Number of ECTS credits for contact hours</b>	<b>2,0</b>					ECTS
5.	<b>Number of hours of independent student work</b>	<b>26</b>					h
6.	<b>Number of ECTS points that a student obtains through independent work</b>	<b>1,0</b>					ECTS
7.	<b>Workload related to practical classes</b>	<b>25</b>					h
8.	<b>Number of ECTS credit points which a student receives for practical classes</b>	<b>1,0</b>					ECTS
9.	<b>Total number of hours of a student's work</b>	<b>75</b>					
10.	<b>ECTS credits for the course</b> <i>1 1 ECTS credit =25 student learning hours</i>	<b>3</b>					ECTS

W - LECTURE C - CLASSES L - LABORATORY P- PROJECT S - SEMINAR



### READING LIST

1. Fridson, M., (1996), *Financial statement analysis: a practitioner's guide*, 2nd ed., J. Wiley and Sons, New York.
2. Bernstein, L., (1993), *Financial statement analysis: theory, application and interpretation*, 5th edition, Homewood, IL, Boston.
3. Mac Hugh, G., Wilson R.M.S., (1993), *Financial analysis: a managerial introduction*, London: Cassell
4. O.D. Bowlin, J.D. Martin, D.F. Scott, (1980), *Guide to financial analysis*, McGraw-Hill.
5. P. Peterson Drake, F.J. Fabozzi, (2012), *Analysis of Financial Statements*, John Wiley & Sons, Hoboken, N.J.
6. S.C. Weaver, (2012), *The Essentials of Financial Analysis*, McGraw-Hill Education - Europe, London.
7. Brigham E.F., Houston J.F., (2009), *Fundamentals of Financial Management*, South-Western Cengage Learning.
8. Friedlob G.T., Schleifer L.F., (2003), *Essentials of Financial Analysis*, John Wiley & Sons.
9. Steven M. Bragg., (2014), *Financial Analysis: Second Edition A Business Decision Guide*. Edition: 2.
10. Helfert E., (2001), *Financial Analysis Tools and Techniques: A Guide for Managers*, The McGraw-Hill Companies.