

Subject card

Subject name and code	Finance in the Economic Activity, PG_00148152						
Field of study	Insurance - Interdisciplinary Studies						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish		
Semester of study	2	ECTS credits			0.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Corporate Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Ewa Wycinka				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	10.0	0.0	0.0	0.0	10
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	10		5.0		20.0	35
Subject objectives	This course aims to introduce students to theoretical and practical concepts related to financial management and the evaluation of financial situations in different-sized enterprises.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[UBEZMU2_U01] The student has in-depth skills of observation and interpretation of phenomena related to economic and legal aspects of insurance, including the use of advanced information and communication techniques, and is able to integrate knowledge from various scientific disciplines.	The student is able to observe and interpret economic and legal processes in the area of insurance, while being able to use knowledge from other areas.	[SU2] presentation/project/paper/report
	[UBEZMU2_K01] The student is critically aware of the level of his knowledge and skills, recognizes the importance of knowledge in solving cognitive and practical problems in the field of insurance, consults experts in case of difficulties in solving the problem independently.	The student is critical of their own knowledge and skills in the area of insurance. In case of encountering difficulties, he knows how to use the advice of experts.	[SK6] demonstration of practical skills
	[UBEZMU2_W08] The student knows the methods and tools, including data and information acquisition techniques, appropriate to the field of insurance and related disciplines.	The student has knowledge and knows methods and tools, including acquisition techniques for use in the area of insurance.	[SW5] implementation of a problem task
	[UBEZMU2_W06] The student has an in-depth knowledge of the conditions, principles of creation and development of basic forms of activity in the insurance market and taxation of this activity.	The student knows the principles of creating and developing basic forms of activity on the insurance market and its taxation.	[SW4] test/exam - oral or written
	[UBEZMU2_K03] The student thinks creatively, is able to go beyond the usual patterns, is able to think and act in an entrepreneurial manner, is able to adapt flexibly to the requirements of the environment.	Student is able to adapt to the requirements of various groups of recipients and present insurance content in the right way.	[SK1] oral statement/conversation/discussion

Subject contents	<p>1. Financial and property situation assessment of enterprises keeping accounting books. Business records as a source of information on property and financial resources of an enterprise keeping accounting books. Balance sheet as a basis for assessing the property and financial situation of an enterprise (preliminary analysis of the balance sheet, reasons for changes in the value of assets presented in the balance sheet resulting from the provisions of the balance sheet law). Income statement as the basis for assessing the financial situation of an enterprise (preliminary analysis of the income statement, assessment of the company's revenue structure).</p> <p>Additional information as a supplementary source of data for the assessment of the property and financial situation of the company.</p> <p>Ratio analysis of the balance sheet and income statement (liquidity, debt, efficiency, profitability).</p> <p>Limitations of ratio analysis in the assessment of the asset and financial condition (distortion of balance sheet data and data from the income statement).</p> <p>2. Financial and property situation assessment of enterprises that do not keep accounting books. Tax records as a source of information on the assets of enterprises that do not keep accounting books (forms of tax records, Tax Revenue and Expense Ledger as the basic form of tax records in Poland, characteristics of mandatory records related to keeping the Revenue and Expense Ledger).</p> <p>Tax reporting as a source for the analysis of the financial and property situation of enterprises that do not keep accounting books.</p> <p>Limitations of the ratio analysis in the assessment of the property and financial condition of enterprises that do not keep accounting books.</p> <p>Specific indicators for assessing the property and financial situation of entities that do not keep accounting books.</p> <p>3. Practical aspect of financial management in companies such as broker, insurance agent .</p> <p>Financial and tax aspect of the appropriate form selection of keeping business records.</p> <p>The form of business records and the possibilities of financial management.</p> <p>Financing of property resources and financial flows of the company.</p> <p>Cash flow planning in a micro-enterprise in the short term.</p> <p>Analysis of the profitability of servicing the clients of a broker/insurance agent.</p>		
Prerequisites and co-requisites	completed the subject Basics of civil and commercial law, basics of commercial law knowledge of basic legal forms of business		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	presentation	51.0%	80.0%
	active participation in lectures	51.0%	20.0%
Recommended reading	Basic literature	Jerzemowska M. (red), (2018), Analiza ekonomiczna w przedsiębiorstwie., PWE, Warszawa.	

	Supplementary literature	<p>Martyniuk T. (2011), <i>Małe przedsiębiorstwo Rejestracja Podatki Ewidencja Sprawozdawczość</i>, ODDiK, Gdańsk.</p> <p>Martyniuk Kwiatkowska O., (2009), <i>Wykorzystanie danych sprawozdawczości finansowej w ocenie działalności małych przedsiębiorstw</i>, Zeszyty Teoretyczne Rachunkowości nr 48, SKwP, Warszawa.</p> <p>Martyniuk Kwiatkowska O., Martyniuk T., (2006), <i>Możliwości oceny kondycji finansowej małych przedsiębiorstw na podstawie ksiąg podatkowych</i>, Zeszyty Teoretyczne Rachunkowości, SKwP, Warszawa.</p> <p>Kiziukiewicz T., Sawicki K., (2016), <i>Rachunkowość mikro i małych przedsiębiorstw. Ewidencja podatkowa i bilansowa</i>, PWE, Warszawa</p> <p>Martyniuk O., (2013), <i>Jak zmniejszyć ryzyko kredytowe (utrata płynności)?</i>, Rachunkowość nr 8, SKwP, Warszawa.</p> <p>Nowak M., (2014), <i>Zarządzanie finansami małych przedsiębiorstw</i>, CeDeWu, Warszawa.</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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