Subject card

Subject name and code	Preparation of Investment Projects, PG_00154499		
Field of study	Finance and Accounting		
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026
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	full-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish
Semester of study	4	ECTS credits	2.0
Learning profile	academic	Assessment form	credit
Conducting unit			
Name and surname of lecturer (lecturers)	Subject supervisor	mgr Rafał Kramer	
	Teachers	mgr Rafał Kramer	

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	0.0	0.0	0.0	15
	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	15	11.0	24.0	50

Subject objectives	Developing the ability to use methods and tools for financial and effectiveness assessment of projects implemented by business entities. It is supplemented by tools relating to project risk assessment. During the classes, students become familiar with the investment project evaluation model as an element of a feasibility study prepared to assess the profitability of an investment.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W07] The student knows in detail the principles of project evaluation of finance and accounting (profitability of investment projects, assessment of the financial situation of the organization, risk assessment, threat of bankruptcy). The student can identify risks associated with the activities of the organization and correctly determine their consequences and methods of mitigation with the skillful use of theoretical knowledge using a specific research method.	Has detailed knowledge on about the principles of financial evaluation i project accounting investment projects, including their assessment profitability, situation analysis financial organization and evaluation risks associated with the project. Can identify different types of risks in context preparation of projects investment projects, anticipating them consequences and proposing risk minimization methods on based on advanced knowledge theoretical and research.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	Complies with business ethics during preparation and assessment investment projects. Works according to the law, it is objective, recognizes potential conflicts of interest i can decide properly ethical dilemmas related to implementation of the investment.	[SK4] test/exam - oral or written [SK5] implementation of a problem task
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences.The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	He understands and can do it properly interpret complex phenomena economic related to preparation and implementation investment projects and basic concepts from others social sciences. He can explain the content in detail economic messages and press articles regarding investment by applying it correctly scientific concepts.	[SU4] test/exam - oral or written [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	He understands the need for constant development in terms of preparation and evaluation of investment projects and inspires others to learn. He can recognize his strengths and weaknesses, face yourself ambitious goals in context investments and draw conclusions from possible errors.	[SK4] test/exam - oral or written [SK5] implementation of a problem task [SK8] observation of student's independent or team work
	[FiRMU2_K05] Responsibility: - meets deadlines, - is able to set priorities appropriately in order to complete the task set before him, - is able to foresee the social consequences of his actions, - consistently strives to achieve the set goal, - is able to work systematically and independently,- respects the rules and norms of social coexistence.	Demonstrates responsibility in project management investment, keeping deadlines and setting priorities tasks. He can predict social effects of implementation projects and consistently strives to achieve goals by working systematically and in compliance social norms.	[SK4] test/exam - oral or written [SK5] implementation of a problem task [SK8] observation of student's independent or team work
	[FiRMU2_U03] The student can analyse in depth the causes, course and effects of processes and phenomena in finance and accounting using advanced theories and appropriate social sciences methods. Can verify simple research hypotheses. Can collect data using information technology.	Can analyze in detail causes, course and effects financial processes and accounting related to investment projects, using advanced theories and methods. Is able to collect data at technology help information to effectively evaluate investment projects.	[SU4] test/exam - oral or written [SU5] implementation of a problem task [SU8] observation of student's independent or team work

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Course outcome	Subject outcome	Method of verification
[FiRMU2_U02] The student can use advanced theoretical knowledge to describe the causes and course of economic processes and phenomena. The student can formulate his own critical opinions.	Can apply advanced knowledge theoretical to describe the causes of i course of processes economic related to investment projects and formulate critical opinions regarding these projects.	[SU4] test/exam - oral or written [SU5] implementation of a problem task [SU8] observation of student's independent or team work

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<tr><td>Subject contents</td><td>

1. Definitions and classifications of investments and investment projects

2. Rules for preparing an investment project

3. Planning of investment outlays and depreciation

4. Selection of financing sources and their costs (financial costs)

5. Planning production/service capacity (structure) and scope of use

6. Estimation of sales revenues

7. Estimation of operating costs

8. Estimating the need for working capital

9. Financial reports

10. Assessment of the effectiveness of the investment project (Payback Period, NPV, PI, IRR, MIRR)

11. Assessment of the profitability of an investment project for the standard approach (FCFF) and ownership approach (FCFE).

12. Risk assessment of the investment project (Profitability Index, SWOT analysis, sensitivity analysis, scenario analysis)

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<tr><td>Prerequisites and co-requisites</td><td></td></tr>
<tr><td>Assessment methods and criteria</td><td>

Subject passing criteria	Passing threshold	Percentage of the final grade
active participation in classes	51.0%	30.0%
problem task	51.0%	30.0%
test/exam - oral or written	51.0%	40.0%

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<tr><td>Recommended reading</td><td>

Basic literature	Rymarzak M. [red.], Zarządzanie inwestycjami i nieruchomościami, wybrane problemy, FRUG 2011. Behrens W., Hawranek P.M.: Poradnik przygotowania przemysłowych studiów feasibility. Wydawnictwo UNIDO, Warszawa 1993.

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	Supplementary literature	Czechowski L., Dziworska K., Gostkowska-Drzewicka T., Górczyńska A., Ostrowska E., Projekty inwestycyjne, ODDK Gdańsk 1997. Dziworska K.: Decyzje inwestycje przedsiębiorstw. Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2000. Listkiewicz J., Listkiewicz S., Niedziółka P., Szymczak P., Metody realizacji projektów inwestycyjnych planowanie, finansowanie, ocena Project Finance, Corporate Finance, ODDK Gdańsk 2004. Machała R., Praktyczne zarządzanie finansami firm, PWN, Warszawa 2004.
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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