Subject card

Subject name and code	Financial Restructuring, PG_00154599		
Field of study	Finance and Accounting		
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026
Education level	postgraduate 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	3	ECTS credits	4.0
Learning profile	academic	Assessment form	
Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management -> Rektor		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Dawid Szramowski	
	Teachers		

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	15.0	0.0	0.0	0.0	30
	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	30	21.0	49.0	100

Subject objectives	The aim of the course is to present the main instruments and techniques of financial restructuring of enterprises. The primary teaching assumption is to treat restructuring as an integral management method for business entities within the dynamics of a market economy. As part of the exercises, students are expected to prepare a restructuring plan for a selected enterprise.

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 of the principles for evaluating ventures in finance and accounting (investment project profitability, financial condition assessment of organizations, risk evaluation, and bankruptcy threats). Is able to identify types of risks associated with organizational activities and correctly determine their consequences and mitigation methods, skillfully applying theoretical knowledge with the use of specific research methods	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[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.	Integrity: Adheres to the principles of business ethics and takes action to ensure compliance with these principles. Respects the law. Is objective and able to recognize conflicts of interest. Correctly identifies and resolves dilemmas related to professional practice.	[SK3] text preparation/written work [SK4] test/exam - oral or written
	[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.	Responsibility: Meets deadlines. Is able to appropriately set priorities to accomplish selfdetermined tasks. Can anticipate the social consequences of their activities. Consistently works towards goals. Is capable of working systematically and independently. Adheres to the rules and norms of social life.	[SK3] text preparation/written work
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	Has in-depth knowledge of norms and rules (legal, organizational, moral, and ethical) in the field of finance and accounting. Knows and understands concepts and principles related to the protection of industrial property and copyright law.	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[FiRMU2_W04] The student has expanded knowledge of views on economic and social structures and institutions, as well as types of social ties and their historical evolution.	Has advanced knowledge of humans as entities creating economic structures and the motives behind their actions.	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[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.	Is able to use advanced theoretical knowledge to describe the causes and course of economic processes and phenomena. Can formulate independent critical opinions.	[SU3] text preparation/written work
	[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.	Understands and can correctly interpret complex economic phenomena in the field of finance and accounting, as well as basic phenomena in other social sciences. Understands and can deeply explain the content of communications from economic institutions and articles published in the press and financial journals. Properly applies concepts from social sciences.	[SU3] text preparation/written work

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Course outcome	Subject outcome	Method of verification
[FiRMU2_K06] Creativity: - the student has the ability to think creatively, can go beyond the usual patterns, - can think and act in an entrepreneurial manner, - can flexibly adapt to the changing requirements of the environment.	Creativity: Possesses the ability for creative thinking and can think beyond conventional patterns. Is capable of thinking and acting in an entrepreneurial manner. Can adapt flexibly to changing environmental requirements.	[SK4] test/exam - oral or written
[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.	Is able to deeply analyze the causes, course, and effects of processes and phenomena in finance and accounting using advanced theories and appropriate social science methods. Can verify simple research hypotheses. Is capable of gathering data using information technologies.	[SU3] text preparation/written work

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<tr><td>Subject contents</td><td>1. he Concept of a Crisis in an Enterprise
2. The Essence and Forms of Restructuring
3. Types of Restructuring
4. The Impact of Internal and External Environments on the Success of Restructuring
5. Stages of the Restructuring Process
6. Methods of Financial Restructuring
7. Methods of Measuring Restructuring Effects</td></tr>
<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
Written exam	51.0%	100.0%

</td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>L. Dorozik: Restrukturyzacja ekonomiczna przedsiębiorstw, PWE,Warszawa 2006
C. Suszyński: Restrukturyzacja, konsolidacja, globalizacjaprzedsiębiorstw, PWE, Warszawa 2003
S. Flatter, D. Lovett: Restrukturyzacja firmy. Zarządzanieprzedsiębiorstwem w sytuacjach kryzysowych, WIG-Press, Warszawa2001
G. Nizard: Metamorfozy przedsiębiorstwa. Zarządzanie w zmiennymotoczeniu organizacji, Wyd. Nauk. PWN, Warszawa 1998</td></tr>
<tr><td>Supplementary literature</td><td>I. Drulik: Restrukturyzacja procesów gospodarczych. Reengineeringteoria i praktyka, Wyd. Placet, Warszawa 1998
J. Lichtarski: Restrukturyzacja i co dalej. Wyzwania rozwojowe wrestrukturyzacji przedsiębiorstw, TNOiK, Warszawa 1999
A. Nalepka:Zarys problematyki restrukturyzacji przedsiębiorstw, Wyd. Antykwa,Kraków 1998
Z. Sapijaszka: Restrukturyzacja przedsiębiorstwa. Szanse i zagrożenia,Wyd. Nauk. PWN, Warszawa 1996</td></tr>
<tr><td>eResources addresses</td><td>Adresy na platformie eNauczanie:</td></tr>
<tr><td>Example issues/
example questions/
tasks being completed</td><td colspan="2"></td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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