University of Gdańsk

Subject card

Subject name and code	Corporate Finance, PG_00154617		
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	3	ECTS credits	5.0
Learning profile	academic	Assessment form	exam
Conducting unit	Department of Accounting -> Faculty of Management -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Wojciech Kozłowski	
	Teachers	dr Wojciech Kozłowski	

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	30.0	65.0	125

Subject objectives	Familiarizing students with theoretical aspects of investment evaluation.Preparing students for the correct use of investment evaluation methods as well as decision-making in changing conditions.Familiarizing students with the issue of risk (with particular emphasis on currency risk) and the skills to manage it.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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.	The student assesses the impact of inflation and interest rates on the currency exchange rates of various countries.	[SU4] test/exam - oral or written
	[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.	The student knows the methods of protecting the organization from currency risk. The student knows the consequences of using different leasing methods. The student knows the principles of calculating EPS.	[SW4] 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.	The student meets deadlines related to the implementation of tasks in class. Is able to work systematically and independently.	[SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	Uses international accounting standards to assess the financial situation of a company.	[SU4] test/exam - oral or written
	[FiRMU2_W01] The student has an expanded knowledge of finance and accounting, their place in the system of social sciences and their relationship with other social sciences.	The student knows the consequences of different currency systems for the financial situation of an organization.	[SW4] test/exam - oral or written
	[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.	The student politely talks during classes on indicated topics using sentences containing a subject and a predicate.	[SK4] test/exam - oral or written [SK8] observation of student's independent or team 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.	The student knows that the supervisory board is an instrument supporting the management of an enterprise, and not a body for extorting money.	[SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[FiRMU2_U06] The student creatively uses the acquired knowledge in various scopes and forms to solve problems in finance and accounting that arise in business practice. The student knows the limitations of the usefulness of the applied knowledge.	The student is able to identify and select appropriate risk management methods.	[SU4] test/exam - oral or written

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<tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr>
<tr><td>[FiRMU2_W02] The student has an extended and organized knowledge of various types of economic structures and institutions and the changes occurring in them, particularly the banking system, insurance system, tax system, financial markets, and organization of the public finance system and private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.</td><td>Knows the position of EPS in the system of international accounting standards.</td><td>[SW4] test/exam - oral or written</td></tr>
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<tr><td>Subject contents</td><td>1. Nature and Types of Risk and Approaches to Risk Management
2. Exchange Rate Differences and Interest Rate Fluctuations
3. Currency Risk Hedging Techniques
4. Inflation and Taxation in Investment Assessment
5. Interest Rate Risk Mitigation Techniques</td></tr>
<tr><td>Prerequisites and co-requisites</td><td>The student should have prior knowledge of the curriculum content of the following subjects:

1. accounting
2. corporate finance
3. financial analysis
4. statistics
5. financial mathematics</td></tr>
<tr><td>Assessment methods and criteria</td><td>
<table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>written exam in accordance with ACCA guidelines</td><td>51.0%</td><td>100.0%</td></tr>
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<tr><td>Recommended reading</td><td>
<table>
<tr><td>Basic literature</td><td>1. ACCA Financial Management Study Text, Kaplan 2021.
2. ACCA FM Financial Management Practice & Revision Kit 2021, BPP Learning Media 2021.</td></tr>
<tr><td>Supplementary literature</td><td>1. Kotowska B., Sitko J., Uziębło A., Finanse przedsiębiorstw. Przykłady, zadania i rozwiązania, CeDeWu, Warszawa 2013.
2. Dziawgo D. Zawadzki A., Finanse przedsiębiorstwa. Istota, narzędzia, zarządzanie, SKwP, Warszawa 2011.</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
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<tr><td>Example issues/
example questions/
tasks being completed</td><td>Create a hedging contract for the specified payments.</td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
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