

Subject card

Subject name and code	Corporate Finance and Financial Analysis, PG_00156759						
Field of study	Informatics and Econometrics						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2026/2027		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	3		Language of instruction		Polish		
Semester of study	6		ECTS credits		4.0		
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 Magdalena Gostkowska-Drzewicka				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	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	60		10.0		30.0	100
Subject objectives	The aim of the course is to familiarize students with the basic theoretical and practical issues related to the finances of an enterprise, so that they understand the financial mechanisms of its functioning, are able to make simple decisions regarding finance and estimate their potential effects. During the classes, students should also acquire the ability to use financial analysis tools, which are also the basic elements of financial management instruments						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[liEL3_W04] The student has advanced knowledge of mathematical, statistical, econometric and computer methods of obtaining, processing and analysing data depicting the functioning and development of the national economy and its elements, as well as the phenomena and processes occurring in their environment.	The student knows the methods of assessing the situation in terms of assets, liquidity, debt and profitability of the company and is able to obtain and process financial data in this area from appropriate sources.	[SW4] test/exam - oral or written
	[liEL3_U02] The student is able to acquire basic information about economic processes and phenomena by direct observation, planned experiment or database queries, and collect and process it using modern information technology tools.	The student knows and is able to use in practice the content of financial databases in financial decisions.	[SU4] test/exam - oral or written
	[liEL3_U01] The student can comprehensibly, orally and in writing, present and justify advanced economic theories and apply them to explain the functioning of the national economy and its elements. Understands and can explain the content of communications of economic institutions, articles published in the economic press and scientific journals.	The student is able to apply their theoretical knowledge to economic phenomena and processes in the area of corporate finance.	[SU4] test/exam - oral or written
	[liEL3_W01] The student has advanced knowledge of the place of social sciences in the system of sciences, their nature, methodology and connections with other sciences.	The student knows the methods of economic analysis used in corporate finance.	[SW4] test/exam - oral or written
	[liEL3_W05] The student has advanced knowledge of the sources of socio-economic data, their databases and ways of creating them.	The student is familiar with databases containing financial information of enterprises.	[SW2] presentation/project/paper/report
	[liEL3_K02] The student can communicate with the public on computer science and econometrics topics in and outside the workplace, communicate his knowledge and share his skills through various media.	The student is able to convey his/her knowledge and conclusions formulated on the basis of financial analyses to other people in a clear and communicative way.	[SK2] presentation/project/paper/report
	[liEL3_K01] The student understands the need to constantly supplement and deepen acquired knowledge; is open to new ideas and teaching methods.	The student is aware of the need to constantly supplement their knowledge in the field of finance and is looking for new information on this subject.	[SK2] presentation/project/paper/report
Subject contents	1. Sources of information for the assessment of the financial condition of enterprises (information content of the annual report, characteristics of financial statements, availability of financial data in small entities).2. Distortions of financial data in examples.3. Financial databases in Poland (commercial and publicly available) their content and use in financial decisions. Practical use of the EMIS financial database.4. Financial decisions in the enterprise classic and behavioral approach. 5. Assessment of the company's financial situation (analysis of operational efficiency, inventory management, receivables management, cash management, determination of the operating cycle, cash conversion cycle, use of credit scoring models).6. Sources of financing of the company (short and long-term, operating and investment activities).7. Cost and structure of capital, including debt analysis and debt service.8. Levers and their use in business management.9. Assessment of the company's monetary situation (liquidity analysis, liquidity and solvency, liquidity and creditworthiness, consequences of losing financial liquidity).10. Profitability and its importance in enterprise management, Du Pont's model in the study and planning of the effectiveness of enterprise management.11. An enterprise on the capital market (capital market indicators, dividend policy).12. The use of financial ratios in enterprise management (financial planning, operational management).13. Possibilities and limitations in the assessment of the financial condition of a small enterprise, including the impact of the form of business records on the company's results. 14. Assessment of a small enterprise on the basis of tax records for management purposes in practice.		

Prerequisites and co-requisites	Knowledge of the layout of financial statement items and their essence.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Project	51.0%	50.0%
	Colloquium	51.0%	25.0%
	Written test	51.0%	25.0%
Recommended reading	Basic literature	J. Czekaj, Z. Dresler, <i>Zarządzanie finansami przedsiębiorstw- podstawy teorii</i>, wyd. 3,PWN, Warszawa 2011 A. Rutkowski, <i>Zarządzanie finansami</i>, wyd. IV, PWE, Warszawa 2016 <i>Analiza ekonomiczna w przedsiębiorstwie</i>, M. Jerzemowska (red.), wyd. IV, PWE, Warszawa 2018, w tym: B.Gabriel, Analiza płynności finansowej przedsiębiorstwa; B.Gabriel Kierunki analizy wskaźnikowej i jej rola w ocenie przedsiębiorstwa, B.Gabriel Wynik finansowy i jego analiza O. Martyniuk, Wykorzystanie danych sprawozdawczości finansowej w ocenie działalności małych przedsiębiorstw, Zeszyty Teoretyczne Rachunkowości, SKwP, Warszawa, 2009 O. Martyniuk, T. Martyniuk, Uproszczenia w sprawozdawczości mikro- i małych przedsiębiorstw. Mit czy rzeczywistość? Studia Ekonomiczne, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, 2016 M. Sierpińska, T. Jachna, <i>Metody podejmowania decyzji finansowych</i>, PWN, Warszawa 2021 B. Pomykalska, P. Pomykalski, <i>Analiza finansowa przedsiębiorstwa</i>, PWN, Warszawa 2017	
	Supplementary literature	T. Korol, <i>Nowe podejście do analizy wskaźnikowej w przedsiębiorstwie</i>, Wolters Kluwer Polska SA, Warszawa 2013 A. Damodaran, <i>Finanse korporacyjne. Teoria i praktyka</i>. Wydanie II. (2017). W. Bień, <i>Zarządzanie finansami przedsiębiorstwa</i>, Difin, Warszawa, 2018.	
	eResources addresses		
Example issues/ example questions/ tasks being completed	1. Assess the company's liquidity situation on the basis of relevant data from the financial statements. 2. Interpret the values of debt ratios for the selected company.		
Work placement	Not applicable		

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