

Subject card

Subject name and code	Corporate Performance Evaluation, PG_00157128						
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	part-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	3		ECTS credits		2.0		
Learning profile	academic		Assessment form				
Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management						
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	8.0	0.0	0.0	0.0	0.0	8
	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	8		18.0		24.0	50
Subject objectives	Explaining to students the essence of a company's standing and presenting the methods, procedures, techniques, and stages of analysis that allow for the assessment of a company's situation.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U07] The student knows how to independently propose solutions to specific problems in the field of finance and accounting based on accepted criteria and lead to decisions in this area.	The student has in-depth knowledge of norms and rules (legal, organizational, moral, and ethical) in the field of finance and accounting, which are crucial for assessing a company's standing.	[SU1] oral statement/conversation/discussion [SU4] 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 has in-depth knowledge of the creation and economic functioning of enterprises, particularly in the context of analyzing a company's standing. They are familiar with organizational forms, stages of development, and financial conditions that determine their value and economic success.	[SK4] test/exam - oral or written
	[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.	The student can creatively apply the knowledge acquired in various areas and forms to solve problems related to assessing a company's standing in the fields of finance and accounting that arise in business practice. They also understand the limitations of the applied knowledge and are able to appropriately account for these in their analyses.	[SK4] test/exam - oral or written
	[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.	The student has a detailed understanding of the principles for evaluating ventures in the field of finance and accounting, such as the profitability of investment projects, assessment of a company's financial situation, risk evaluation, and bankruptcy threats. They can identify the types of risks associated with a company's operations, accurately determine their consequences, and apply appropriate mitigation methods, effectively utilizing theoretical knowledge and relevant research methods in the context of assessing the company's standing.	[SU4] test/exam - oral or written
	[FiRMU2_W08] The student has in-depth knowledge of the formation and economic functioning of organizations commercial and public, their forms, phases of development, as well as financial conditions determining their value and economic success.	The student demonstrates responsibility in assessing a company's standing, meeting deadlines, and appropriately setting priorities in task execution.	[SW4] test/exam - oral or written
	[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 correctly applies normative systems and selected norms and rules (legal, professional, moral) to solve advanced problems related to assessing a company's standing. They have the ability to effectively utilize the appropriate normative system for analyzing the company's situation and evaluating its financial condition.	[SU1] oral statement/conversation/discussion [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 possesses the ability to think creatively and can go beyond conventional frameworks in the analysis of a company's standing. They demonstrate an entrepreneurial approach, thinking and acting innovatively in assessing the company's situation, and are able to adapt flexibly to the changing demands of the business environment.	[SW4] test/exam - oral or written

	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[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.</td><td>The student can independently propose solutions to specific problems related to assessing a company's standing in the areas of finance and accounting, based on established criteria.</td><td>[SW4] test/exam - oral or written</td></tr></table>	Course outcome	Subject outcome	Method of verification	[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.	The student can independently propose solutions to specific problems related to assessing a company's standing in the areas of finance and accounting, based on established criteria.	[SW4] test/exam - oral or written
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Subject contents	• The essence of financial statement auditing, an introduction to the specifics of the profession of an auditor, and a presentation of the methods, procedures, techniques, and stages of financial audit. • The use of non-financial information in assessing a company. • The role and principles of the operations of rating agencies in the financial market, the role of ratings in assessing the creditworthiness of an issuer. • Corporate bankruptcy - essence, classification of causes, types, phases; selected methods of bankruptcy forecasting. • Assessment of small enterprises.						
Prerequisites and co-requisites	Enrolled in the 2nd semester of the second-cycle (master's) studies.						
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade				
	Written test	51.0%	100.0%				
Recommended reading	Basic literature	1. M. Jerzemowska (red): Analiza ekonomiczna w przedsiębiorstwie;PWE, Warszawa 2013 or 2018 2. Magdalena Gostkowska-Drzewicka, Kondycja finansowa jakowyznacznik pozycji konkurencyjnej przedsiębiorstwdeweloperskich, „Nauki o Finansach, nr 1(22) 2015,Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu. 3. L. Bednarski: Analiza finansowa w przedsiębiorstwie; PWE,Warszawa 2007					
	Supplementary literature	1. B. Pomykalska, P. Pomykalski: Analiza finansowaprzedsiębiorstwa; PWN, Warszawa 2007 (chapter 4) 2. D.Wędzki: Analiza wskaźnikowa sprawozdania finansowego;Wolters Kluwer, Kraków 2009					
	eResources addresses	Adresy na platformie eNauczanie:					
Example issues/ example questions/ tasks being completed							
Work placement	Not applicable						

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