

Subject card

Subject name and code	Finance of Companies, PG_00170061						
Field of study	Economics						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028		
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	5		ECTS credits		2.0		
Learning profile	academic		Assessment form		exam		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Andrzej Letkiewicz				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	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		5.0		30.0	50
Subject objectives	Ability to identify, define and interpret tools of corporate financial management.Knowledge of methods and tools for shaping financial processes in enterprises.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_U03] is able to analyse the causes and course of specific economic and social processes and phenomena, and accurately analyse these phenomena using adequate methods and tools economic and social	is able to analyse the causes and course of specific economic processes and phenomena and to analyse these phenomena accurately using appropriate economic methods and tools	[SU4] test/exam - oral or written
	[EKONL3_W02] has advanced knowledge of the different types of existing business entities and organisations and public institutions	has an advanced knowledge of various types of business entities	[SW4] test/exam - oral or written
	[EKONL3_W07] has knowledge of the basic economic and financial principles of the functioning and management of economic entities and organisations as well as the legal, organisational, moral and ethical norms and rules governing the functioning of public institutions	has knowledge of the basic economic and financial principles of the functioning and management of economic entities and organisations	[SW4] test/exam - oral or written
	[EKONL3_W04] knows the types of economic and social ties and the regularities governing them	knows the types of economic ties and the regularities governing them	[SW4] test/exam - oral or written
	[EKONL3_U01] can correctly interpret economic and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	can correctly interpret economic phenomena and apply knowledge of economics, finance to explain economic phenomena	[SU4] test/exam - oral or written
	[EKONL3_K02] is aware of the level of knowledge in the field of economics and understands the need to deepen and update this knowledge throughout life	is aware of the level of his/her knowledge in the area of finance, understands the need to deepen, consult and update this knowledge	[SK4] test/exam - oral or written
	[EKONL3_K01] recognises the importance of economic knowledge in identifying and solving economic problems and of consulting experts when difficulties in solving them independently	use the importance of economic knowledge in solving economic problems	[SK4] test/exam - oral or written
	[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	is able to use his/her theoretical knowledge and data to analyse concrete economic processes and phenomena and to analyse these phenomena using methods developed in finance	[SU4] test/exam - oral or written
Subject contents	Topic 1: The role of corporate finance in creating corporate valueThe essence of corporate finance, the functions of corporate finance, financial statements as a basis for evaluating business activities, financial markets, assets and liabilities as a source of new value creation,Topic 2: Financial flows in an enterpriseEssence of financial flows, indirect method, direct method of calculating financial flowsTopic 3: Short-term financing of enterprise operationsWorking capital management, formation of the structure of current assets, liquidity, liquidity vs. solvency, formation of inventory levels, cash, receivables, payables, cash conversion cycleTopic 4: Financing of operating activities of enterprises in the conditions of financial performanceSystematics of sources of financing of business activities of enterprises, problems of selection of sources of financing, essence and forms of financial result, elements shaping the financial result of the enterprise, income and cost of income, cost of use of equity, cost of use of foreign capital, financing under conditions of profitability and deficit.		
Prerequisites and co-requisites	The student should know and understand- The role of the enterprise in the economic system of society,- differences in organizational and legal forms of enterprises,- principles of resource management in enterprises,- forms and systems of employment.		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Conditions for passing the exam - the grade depends on the percentage of correct answers during the oral exam or written work. Grading scale in accordance with the Academic Regulations.	51.0%	100.0%
Recommended reading	Basic literature	1. A. Rutkowski, <i>Zarządzanie finansami</i> . PWE, Warszawa 2016 2. A. Letkiewicz, K. Szałucki, W. Vilusz, <i>Finansowe atrybuty funkcjonowania przedsiębiorstw (w:) Efektywność finansowa przedsiębiorstw w perspektywie podstawowych zagadnień teorii i praktyki diagnozowania ekonomicznego i funkcjonowania przedsiębiorstw</i> . Praca zb. pod red. K. Szałuckiego, Wydawnictwo Uniwersytetu Gdańskiego, Gdansk 2017	
	Supplementary literature	T. T. Kaczmarek: <i>Finanse przedsiębiorstw. Teoria i praktyka</i> . Wolters Kluwer, Warszawa 2014	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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