University of Gdańsk

Subject card

Subject name and code	Finance of Companies, PG_00199050						
Field of study	Economics						
Date of commencement of studies	October 2026		Academic year of realisation of subject	2028/2029			
Education level	Bachelor's studies		Subject group	Obligatory subject group in the field of study Optional subject group 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	3		Language of instruction	Polish			
Semester of study	5		ECTS credits	4.0			
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	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		4.0		66.0	100
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_W07] has an advanced knowledge of the 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 Projects are discussed and approved during consultations with the course tutor	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report
[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_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_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_W02] has an 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_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_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 Projects are discussed and approved during consultations with the course tutor	[SU2] presentation/project/paper/ report [SU4] 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	[SU2] presentation/project/paper/ report [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.

Any doubts related to the course topics and questions regarding the material covered are discussed during consultations. Participating in consultations allows for clarification of substantive issues and a deeper understanding of the issues related to the subject.

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<tr><td>Prerequisites and co-requisites</td><td>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.</td></tr>
<tr><td>Assessment methods and criteria</td><td>
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<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>Projekt</td><td>51.0%</td><td>50.0%</td></tr>
<tr><td>Written exam on the lecture</td><td>51.0%</td><td>50.0%</td></tr>
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<tr><td>Recommended reading</td><td>
<table>
<tr><td>Basic literature</td><td>1. J. Jaworski, Teoria i praktyka zarządzania finansami przedsiębiorstw, CeDeWu, Warszawa 2025
2. A. Letkiewicz, K. Szałucki, W. Vilusz, Finansowe atrybuty funkcjonowania przedsiębiorstw (w:) Efektywność finansowa przedsiębiorstw w perspektywie podstawowych zagadnień teorii i praktyki diagnozowania ekonomicznego i funkcjonowania przedsiębiorstw. Praca zb. pod red. K. Szałuckiego, Wydawnictwo Uniwersytetu Gdańskiego, Gdansk 2017</td></tr>
<tr><td>Supplementary literature</td><td>T. T. Kaczmarek: Finanse przedsiębiorstw. Teoria i praktyka. Wolters Kulwer, Warszawa 2014</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></td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
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