



## Subject card

Subject name and code	Finance Management in Transport, PG_00048092						
Field of study	Transport and Logistics, Transport and Logistics						
Date of commencement of studies	October 2020	Academic year of realisation of subject			2021/2022		
Education level	first-cycle studies	Subject group					
Mode of study	Full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			4.0		
Learning profile	general academic profile	Assessment form			assessment		
Conducting unit	Institute of Ocean Engineering and Ship Technology -> Faculty of Mechanical Engineering and Ship Technology						
Name and surname of lecturer (lecturers)	Subject supervisor	mgr inż. Celina Bójczuk					
	Teachers	mgr inż. Celina Bójczuk mgr inż. Wojciech Olszewski					
Lesson types and methods of instruction	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						
Zarządzanie finansami w transporcie - Moodle ID: 22884 <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=22884">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=22884</a>							
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	3.5		36.5	100	
Subject objectives	Prepare students to make financial decisions in senior and management positions mid-level						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[K6_U07] applies knowledge on humanities, social and economical science in solving problems	Analyzes economic and financial processes in the enterprise, describes their causes and classifies their importance for organization.			[SU2] Assessment of ability to analyse information [SU4] Assessment of ability to use methods and tools		
	[K6_W08] has knowledge regarding the principles of sustainable development	Identifies the economic and financial situation of the enterprise and makes decisions about enterprise development.			[SW1] Assessment of factual knowledge		
	[K6_W07] has a general knowledge on humanities, social and economical sciences. Knows the rules of creating the forms of personal entrepreneurship and economic activity, has knowledge on the protection of intellectual property rights and industrial property rights and copyrights	Compares management strategies company finances and estimates financial results in terms of inventory management, cash receivables.			[SW1] Assessment of factual knowledge		
Subject contents	<b>LECTURES</b> The activity of the enterprise on the market, its types, goals and functioning conditions; Financial decisions and their determinants; Assets of enterprise; Depreciation and its influence on financial results; The sources of financing enterprise assets; Capital cost in enterprise activity; Capital structure and financial leverage effect; Income, costs and financial result; The value of enterprise and its determinants.  <b>TUTORIALS</b> The activity of the enterprise on the market, its types, goals and functioning conditions; Depreciation and its influence on financial results; Shares and their kinds, asset rights, valuation of shares; Venture capital and its application; Trade credit, its cost and application; Bank credit as a source of financing; Factoring and forfaiting: meaning, types and importance for business activity; Leasing as a source of financing; Franchising: its kinds and rules of application.						

Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	student speech	60.0%	50.0%
	test	60.0%	50.0%
Recommended reading	Basic literature	1. S. A. Ross, R.W. Westerfield, B.D. Jordan, <i>Finanse przedsiębiorstw</i> , Dom Wydawniczy ABC, Warszawa 1999 2. M. Sierpińska, T. Jachna, <i>Metody podejmowania decyzji finansowych. Analiza przykładów i przypadków</i> , PWN 2007.	
	Supplementary literature	1. S. Antkiewicz, <i>Akcje i obligacje w finansowaniu przedsiębiorstw</i> , Biblioteka Menedżera i Bankowca, Warszawa 2002. 2. Praca zbiorowa pod red. L. Szyszko i J. Szczepańskiego, <i>Finanse przedsiębiorstw</i> , PWE, Warszawa 2003.	
	eResources addresses		
Example issues/ example questions/ tasks being completed	<p>Task 1. Classification of assets The SOFA joint-stock company produces and sells upholstered furniture. On December 31, last year, the company had the following property resources: 120,000 production machines Bonell springs installed in 43,000 sofas 20,000 leather machine cutting software purchased Amounts due from recipients for sold products with a repayment period of up to 12 months 77,000 Cash in bank accounts 147,000 Buildings: administration and production hall 460,000 Shares in APROM Sp. z o.o. covered for the contribution made in kind 30,000 License to use a financial and accounting computer program 4,000 Auxiliary materials - threads, staples, finishing tapes 48,000 Amount due from the employee for the culpable shortage of materials in the warehouse 3,000 Cash in hand 8,000 94,000 sofas and armchairs manufactured and intended for sale Spare parts for machines and devices 6,000 Warehouse building under construction 24,000 The deposit paid to the ORKA company in February this year. for the rental of premises for a period of 5 years 10,000 Trademark rights registered by the Patent Office 9,000 Perpetual usufruct right to land 42,000 5-year treasury bonds purchased last year 5,000 Loan granted to TRAT sc - maturity in 14 months 27,000 2,000 advance payment to an employee of the purchasing department for the purchase of a pneumatic stapler Natural leather and upholstery fabrics 68,000 20,000 computer sets</p> <p>Commands to be executed: 1. Classify property resources and determine the value of each group of fixed and current assets. 2. Determine the value and structure (with an accuracy of 0.01%): - fixed assets - current assets - total assets.</p>		
Work placement	Not applicable		