



Subject card

Subject name and code	ENTERPRISES FINANCE MANAGEMENT, PG_00061455						
Field of study	Engineering Management						
Date of commencement of studies	October 2023	Academic year of realisation of subject			2024/2025		
Education level	first-cycle 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 (on-line)	Mode of delivery			blended-learning		
Year of study	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			4.0		
Learning profile	general academic profile	Assessment form			exam		
Conducting unit	Department of Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Jarosław Ziętarski				
	Teachers		dr Jarosław Ziętarski				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	8.0	24.0	0.0	0.0	0.0	32
	E-learning hours included: 24.0						
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	32		7.0		61.0	100
Subject objectives	Identifies the economic and financial situation of the enterprise and makes responsible decisions regarding the development of the enterprise						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_U06] acquires new knowledge by planning own development conducive to achieving the set goals		develops its financial knowledge enabling the achievement of financial goals defined in the company		[SU3] Assessment of ability to use knowledge gained from the subject		
	[K6_W03] identifies reliable sources of information relevant to the analyzed issues		identifies reliable information describing the economic and financial processes in the enterprise and classifies their importance		[SW1] Assessment of factual knowledge		

Subject contents	<p>The essence and goals of an enterprise</p> <p>Financial decisions of an enterprise and their conditions</p> <p>Sources of financing of enterprise assets</p> <p>Cost of capital and its structure</p> <p>Working capital management</p> <p>Cash management in an enterprise</p> <p>Management of receivables and liabilities of an enterprise</p> <p>Inventory management in an enterprise</p>											
Prerequisites and co-requisites												
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="453 866 794 898">Subject passing criteria</th> <th data-bbox="799 866 1141 898">Passing threshold</th> <th data-bbox="1145 866 1485 898">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="453 904 794 936">Test</td> <td data-bbox="799 904 1141 936">60.0%</td> <td data-bbox="1145 904 1485 936">50.0%</td> </tr> <tr> <td data-bbox="453 943 794 974">Exam</td> <td data-bbox="799 943 1141 974">60.0%</td> <td data-bbox="1145 943 1485 974">50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Test	60.0%	50.0%	Exam	60.0%	50.0%
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Recommended reading	Basic literature	<p>Golawska - Witkowska Gabriela, Rzeczycka Anna, Zalewski Henryk, Zarządzanie finansami przedsiębiorstwa, Oficyna Wydawnicza Branta, Bydgoszcz 2006</p> <p>Machała Robert, Zarządzanie finansami i wycena firmy, Unimex, Wrocław 2009</p> <p>Szczepankowski Piotr J., Zarządzanie finansami przedsiębiorstwa, Wydawnictwo Wyższej Szkoły Przedsiębiorczości i Zarządzania im. Leona Koźmińskiego, Warszawa 2004</p>										
	Supplementary literature	<p>Bielawska Aurelia, Nowoczesne zarządzanie finansami przedsiębiorstwa, Wydawnictwo C.H. Beck, Warszawa 2009</p> <p>Maślanka Tomasz, Przepływy pieniężne w zarządzaniu finansami przedsiębiorstw, Wydawnictwo C.H. Beck, Warszawa 2008</p> <p>Rytko Piotr, Zarządzanie kredytem handlowym, Difin, Warszawa 2009</p>										
	eResources addresses	<p>Adresy na platformie eNauczanie:</p> <p>Zarządzanie finansami przedsiębiorstw online 2025 lato Z I sem 4 - Moodle ID: 44008</p> <p>https://enauczenie.pg.edu.pl/moodle/course/view.php?id=44008</p>										
Example issues/ example questions/ tasks being completed	<p>Company X issued 1,000,000 shares and invested the capital obtained in this way in a new production line. The annual profit from sales amounted to PLN 5,000,000. The company issued 500,000 new shares and the capital obtained was allocated to expanding production. This decision resulted in an increase in annual profit to PLN 6,000,000. The goal of increasing profit was achieved. But will shareholders assess such management positively? Company X purchased a machine with an initial value of PLN 10,000. The expected number of products that can be manufactured using this means is 50,000 pieces, and the useful life is 8 years. In the first year, the company produced 5,000 finished products. a) Calculate the annual depreciation rate using the natural method (in the first year). b) Calculate the annual depreciation rate using the straight-line method, c) Knowing that the depreciation rate is 30%, calculate the annual depreciation rate using the decreasing present value method. d) Calculate the depreciation rates using the modified method, knowing that the depreciation rate is 30%. e) Calculate the annual depreciation rate using the method using the sum of years of use method.</p>											
Work placement	Not applicable											

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