

## § GDAŃSK UNIVERSITY § OF TECHNOLOGY

## Subject card

Subject name and code	BUSINESS ORGANIZATIONS FINANCE, PG_00058506								
Field of study	Economic Analytics								
Date of commencement of studies	October 2024		Academic year of realisation of subject			2025/2026			
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	Full-time studies		Mode of delivery			at the university			
Year of study	2		Language of instruction			Polish			
Semester of study	3		ECTS credits			3.0			
Learning profile	general academic profile		Assessment form			assessment			
Conducting unit	Department of Economic Analysis and Finance -> Faculty of Management and Economics								
Name and surname	Subject supervisor dr hab. Anna Rzeczycka								
of lecturer (lecturers)	Teachers	Teachers							
Lesson types and methods	Lesson type	Lecture	Tutorial	Laboratory	Projec	t	Seminar	SUM	
of instruction	Number of study hours	0.0	30.0	0.0	0.0		0.0	30	
	E-learning hours included: 0.0								
Learning activity and number of study hours	Learning activity	Participation in classes includ plan		Participation in consultation hours		Self-study		SUM	
	Number of study hours	30		5.0		40.0		75	
Subject objectives	Analyzes the processes taking place in enterprises in the field of its assets, sources of financing, the cost of obtaining data and shaping the structure of the structure								
Learning outcomes	Course outcome		Subject outcome			Method of verification			
	[K6_K02] makes competent and ethical decisions to create and maintain the economic, social and environmental value					[SK5] Assessment of ability to solve problems that arise in practice			
	[K6_U05] designs innovative solutions to complex problems obtaining economic and socially valuable results		assesses the impact of the fundamental laws of economics and finance on the company's operations			[SU4] Assessment of ability to use methods and tools			
Subject contents	The functioning of the enterprise on the market, its attributes and goals. Depreciation and its impact on the financial result. Sources of financing the company's assets and determining their effectiveness. Shares, their types, property rights, and share valuation. Venture capital and its functioning. Bank loans as a source of financing. Factoring and forfaiting, the essence, types and importance for conducting. Leasing in financing business activities. Franchising, its types and principles of operation. The cost of capital in an enterprise, its determination and interpretation. Capital structure and its shaping. Leverage effect. The degree of leverage. The degree of operating leverage and the degree of combined leverage - operational, financial and general risk in the enterprise.								
Prerequisites and co-requisites	Financial Mathematic	s							
Assessment methods	Subject passing criteria		Pass	ing threshold		Per	centage of the	e final grade	
and criteria	Midterm colloquium		60.0%			100.0%			
Recommended reading	Basic literature	Sierpińska, M., Jachna, T. (2015). Metody podejmowania decyzji finansowych. Analiza przykładów i przypadków. Warszawa: PWN. Szlęzak Matusewicz, J., Felis, P. (red.). (2014). Finansowanie przedsiębiorstwa ujęcie teoretyczne i praktyczne. Warszawa: Oficyna Wolters Kluwer business. Szyszko, L. (2017). Finanse przedsiębiorstwa. Warszawa: PWE.							

		Michalski, G. (2010). Wprowadzenie do zarządzania finansami przedsiębiorstw. Warszawa: Wyd. C.H. Beck. Motylska Kużma, A., Wieprow, J. (2013). Decyzje finansowe w przedsiębiorstwie. Warszawa: Difin.	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed	Calculate WACC. Determine the cost of leasing. Calculate the cost of trade credit.		
Work placement	Not applicable		