



## Subject card

Subject name and code	BUSINESS ORGANIZATIONS FINANCE, PG_00058561						
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	Part-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 of lecturer (lecturers)	Subject supervisor	dr hab. Anna Rzeczycka					
	Teachers						
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	16.0	0.0	0.0	0.0	16
	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	16		5.0		54.0	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		makes competent decisions in the selection of financing sources, estimating the costs of obtaining capital		[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 Mathematics						
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	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. Szłezak Matusiewicz, J., Felis, P. (red.). (2014). Finansowanie przedsiębiorstwa ujęcie teoretyczne i praktyczne. Warszawa: Oficyna Wolters Kluwer business. Szyszko, L. (2017). Finanse przedsiębiorstwa. Warszawa: PWE.				

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