



## Subject card

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|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------|-----|
| Subject name and code                       | Finance of Business Organizations, PG_00067776                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                          |                                                                                                            |                                     |                                                                                                                      |            |     |
| Field of study                              | Economic Analytics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                          |                                                                                                            |                                     |                                                                                                                      |            |     |
| Date of commencement of studies             | October 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                          | Academic year of realisation of subject                                                                    |                                     | 2026/2027                                                                                                            |            |     |
| Education level                             | first-cycle studies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                          | Subject group                                                                                              |                                     | Obligatory subject group in the field of study<br>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 Finance -> Faculty Of Management And Economics -> Wydziały Politechniki Gdańskiej                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                          |                                                                                                            |                                     |                                                                                                                      |            |     |
| Name and surname of lecturer (lecturers)    | Subject supervisor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                          |                                                                                                            |                                     |                                                                                                                      |            |     |
|                                             | Teachers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                          |                                                                                                            |                                     |                                                                                                                      |            |     |
| Lesson types and methods of instruction     | Lesson type                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Lecture                                                  | Tutorial                                                                                                   | Laboratory                          | Project                                                                                                              | Seminar    | SUM |
|                                             | 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 didactic classes included in study 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] is prepared to make competent and ethical decisions to create and maintain economic, social, and environmental values, demonstrating entrepreneurial actions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                          | 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] leverages the knowledge acquired in the field of economic analytics to solve challenging problems, achieving results that are economically and socially valuable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                          | 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.<br>Depreciation and its impact on the financial result.<br>Sources of financing the company's assets and determining their effectiveness.<br>Shares, their types, property rights, and share valuation.<br>Venture capital and its functioning.<br>Bank loans as a source of financing.<br>Factoring and forfaiting, the essence, types and importance for conducting.<br>Leasing in financing business activities.<br>Franchising, its types and principles of operation.<br>The cost of capital in an enterprise, its determination and interpretation.<br>Capital structure and its shaping.<br>Leverage effect. The degree of leverage.<br>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%                                                                                                               |            |     |

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|----------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Recommended reading                                            | Basic literature                                                                         | Sierpińska, M., Jachna, T. (2015). Metody podejmowania decyzji finansowych. Analiza przykładów i przypadków. Warszawa: PWN.<br>Szłęzak Matusewicz, J., Felis, P. (red.). (2014). Finansowanie przedsiębiorstwa ujęcie teoretyczne i praktyczne. Warszawa: Oficyna Wolters Kluwer business.<br>Szyszko, L. (2017). Finanse przedsiębiorstwa. Warszawa: PWE. |
|                                                                | Supplementary literature                                                                 | Michalski, G. (2010). Wprowadzenie do zarządzania finansami przedsiębiorstw. Warszawa: Wyd. C.H. Beck.<br>Motylska Kuźma, A., Wieprow, J. (2013). Decyzje finansowe w przedsiębiorstwie. Warszawa: Difin.                                                                                                                                                  |
|                                                                | eResources addresses                                                                     | Adresy na platformie eNauczanie:                                                                                                                                                                                                                                                                                                                           |
| Example issues/<br>example questions/<br>tasks being completed | Calculate WACC.<br>Determine the cost of leasing.<br>Calculate the cost of trade credit. |                                                                                                                                                                                                                                                                                                                                                            |
| Work placement                                                 | Not applicable                                                                           |                                                                                                                                                                                                                                                                                                                                                            |

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