



## Subject card

Subject name and code	Finance of Business Organizations, PG_00068568						
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 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 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	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] 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. 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. Szłęzak Matusewicz, 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 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	

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