



Subject card

Subject name and code		FINANCIAL STRATEGIES OF ENTERPRISES, PG_00070481						
Field of study		Economic Analytics						
Date of commencement of studies		October 2026	Academic year of realisation of subject			2026/2027		
Education level		second-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		1	Language of instruction			Polish		
Semester of study		1	ECTS credits			4.0		
Learning profile		general academic profile	Assessment form			exam		
Conducting unit		Department of Economic -> Faculty of Management and Economics -> Faculties of Gdańsk University of Technology						
Name and surname of lecturer (lecturers)		Subject supervisor	dr hab. Ewelina Sokółowska					
		Teachers						
Lesson types		Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
		Number of study hours	30.0	30.0	0.0	0.0	0.0	60
		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	60	3.0	37.0	100		
Subject objectives		The aim of the course is to develop students ability to analyse, design and evaluate corporate financial strategies in a dynamic economic environment. Students learn to make strategic financial decisions, taking into account capital structure, cost of financing, risk and market conditions. The course combines theoretical foundations with real-world case studies and the development of a financial strategy for a selected company.						
Learning outcomes		Course outcome	Subject outcome	Method of verification				
		[K7_U02] presents logical and well-founded arguments regarding obtained results through the analysis and synthesis of information in various business contexts, critically evaluating their interpretation.	The student is able to analyse and interpret a company's financial data and formulate well-grounded conclusions regarding financial strategy, using various information sources and a critical approach.	[SU1] Assessment of task fulfilment [SU2] Assessment of ability to analyse information [SU3] Assessment of ability to use knowledge gained from the subject [SU4] Assessment of ability to use methods and tools [SU5] Assessment of ability to present the results of task				
		[K7_K02] acts entrepreneurially, making competent and ethical decisions that consider the public interest as well as economic, social, and environmental values.	The student is ready to make financial decisions in a responsible manner, taking into account economic, social and environmental aspects, and to act entrepreneurially under conditions of uncertainty.	[SK1] Assessment of group work skills [SK2] Assessment of progress of work [SK4] Assessment of communication skills, including language correctness [SK5] Assessment of ability to solve problems that arise in practice [SK3] Assessment of ability to organize work				
		[K7_W02] understands the significance and interrelationships of key components describing economic processes, drawing on in-depth knowledge aligned with major developmental trends in scientific disciplines related to the field of economic analytics.	The student knows and understands the mechanisms of corporate financial strategy and the relationships between its components, including capital structure, cost of financing and risk.	[SW1] Assessment of factual knowledge [SW2] Assessment of knowledge contained in presentation [SW3] Assessment of knowledge contained in written work and projects				

Subject contents	<p>Course content – lecture</p> <ul style="list-style-type: none"> <li>• The concept and importance of corporate financial strategy</li> <li>• Financial objectives and their role in strategic management</li> <li>• Capital structure and cost of capital</li> <li>• Sources of corporate financing</li> <li>• Growth financing strategies</li> <li>• Dividend policy and its strategic implications</li> <li>• Financial risk and risk management</li> <li>• Financial planning and pro forma analysis</li> <li>• Financial strategies across the firm life cycle</li> <li>• Financial strategies in crisis conditions</li> <li>• Case study analysis of companies</li> <li>• Financing innovation and development activities</li> <li>• ESG and its role in financial strategies</li> <li>• New trends in corporate finance (digitalisation, AI, fintech)</li> <li>• Summary and integration of knowledge</li> </ul> <hr/> <p>Course content – exercises</p> <ul style="list-style-type: none"> <li>• Financial statement analysis</li> <li>• Evaluation of corporate financial strategies</li> <li>• Financial decision-making (debt vs equity)</li> <li>• Construction of financial plans (pro forma)</li> <li>• Financial risk analysis</li> <li>• Case studies</li> <li>• Development of a financial strategy for a selected company (project)</li> <li>• Presentation and discussion of results</li> </ul>														
Prerequisites and co-requisites	Basic knowledge of financial accounting and financial analysis, including the ability to interpret financial statements.														
Assessment methods and criteria	<table border="1" data-bbox="448 904 1477 1070"> <thead> <tr> <th data-bbox="448 904 794 943">Subject passing criteria</th> <th data-bbox="794 904 1141 943">Passing threshold</th> <th data-bbox="1141 904 1477 943">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 943 794 981">midterm test</td> <td data-bbox="794 943 1141 981">60.0%</td> <td data-bbox="1141 943 1477 981">25.0%</td> </tr> <tr> <td data-bbox="448 981 794 1019">exam</td> <td data-bbox="794 981 1141 1019">60.0%</td> <td data-bbox="1141 981 1477 1019">25.0%</td> </tr> <tr> <td data-bbox="448 1019 794 1070">group project (corporate financial strategy)</td> <td data-bbox="794 1019 1141 1070">60.0%</td> <td data-bbox="1141 1019 1477 1070">50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	midterm test	60.0%	25.0%	exam	60.0%	25.0%	group project (corporate financial strategy)	60.0%	50.0%
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Recommended reading	Basic literature	Brealey R., Myers S., Allen F., <i>Principles of Corporate Finance</i> , McGraw-Hill. Damodaran A., <i>Corporate Finance: Theory and Practice</i> , Wiley. Berk J., DeMarzo P., <i>Corporate Finance</i> , Pearson. Koller T., Goedhart M., Wessels D., <i>Valuation: Measuring and Managing the Value of Companies</i> , Wiley.													
	Supplementary literature	Damodaran A., <i>Applied Corporate Finance</i> , Wiley. Brigham E., Ehrhardt M., <i>Financial Management: Theory &amp; Practice</i> , Cengage. Copeland T., Weston J., Shastri K., <i>Financial Theory and Corporate Policy</i> , Pearson.													
	eResources addresses														
Example issues/ example questions/ tasks being completed	<ul style="list-style-type: none"> <li>• Explain the determinants of capital structure decisions.</li> <li>• Evaluate the financial strategy of a selected company.</li> <li>• Compare debt and equity financing.</li> <li>• Develop a financial strategy for a growing company.</li> <li>• Analyse the impact of financial risk on strategic decisions.</li> </ul>														
Practical activities within the subject	Not applicable														

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