GDAŃSK UNIVERSITY OF TECHNOLOGY

# Subject card

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|---|---|---|---|
| Subject name and code | CORPORATE FINANCIAL MANAGEMENT, PG_00070640 | | |
| Field of study | Engineering Management | | |
| Date of commencement of studies | October 2026 | Academic year of realisation of subject | 2027/2028 |
| 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 | 4 | ECTS credits | 4.0 |
| Learning profile | general academic profile | Assessment form | exam |
| Conducting unit | Department of Finance -> Faculty of Management and Economics -> Faculties of Gdańsk University of Technology | | |
| Name and surname of lecturer (lecturers) | Subject supervisor | | |
| | Teachers | | |

**Lesson types**

| Lesson type | Lecture | Tutorial | Laboratory | Project | Seminar | SUM |
|---|---|---|---|---|---|---|
| Number of study hours | 15.0 | 45.0 | 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**

preparation of students to make financial decisions at middle and senior management levels based on knowledge of capital management and capital structure, as well as to foster entrepreneurial and responsible attitudes in the context of business decision-making within an enterprise.

**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. | is ready to make competent and ethical financial decisions regarding capital structure, corporate financing, and investment activities, taking into account their impact on the creation and sustainability of economic, social, and environmental value, as well as responsibility for the consequences of these decisions | [SK5] Assessment of ability to solve problems that arise in practice |
| [K6_U06] acquires specialized knowledge in the field of engineering management, demonstrating the ability to effectively plan individual work and pursue lifelong learning. | is able to independently acquire and deepen specialized knowledge in corporate financial management by planning and organizing their individual analytical work in the areas of capital structure, cost of capital, and investment decisions | [SU3] Assessment of ability to use knowledge gained from the subject<br>[SU4] Assessment of ability to use methods and tools |
| [K6_W03] knows reliable sources of information and utilizes advanced knowledge to explain contemporary management issues. | knows and understands advanced methods for analysing financial phenomena in a firm, particularly those related to capital structure assessment, cost of capital, and investment efficiency, and interprets their economic, social, legal, and ethical implications in financial decision-making | [SW1] Assessment of factual knowledge |

<table>
<tr><td>Subject contents</td><td colspan="2">Course content – lecture<br>1. Enterprise Operations in the Market: Characteristics and Objectives<br>2. Forms of Business Organization<br>3. Costs and Their Impact on Financial Performance<br>4. Taxation in Corporate Financial Management, Including Value Added Tax (VAT)<br>5. Employee Retention and Labor-Related Costs<br>6. External Sources of Financing Enterprise Assets and Their Efficiency Assessment<br>7. Venture Capital: Structure and Functioning<br>8. Cost of Capital: Determination and Interpretation<br>9. Franchising: Types and Operational Principles<br>10. Enterprise Investment Decision-Making<br>11. Digitalization in Corporate Financial Management<br>12. Information Security and Anti-Money Laundering (AML) in Corporate Financial Management<br>13. Behavioral Finance in Corporate Financial Management<br>14. Financial Leverage and the Degree of Financial Leverage<br><br>Course content – exercises<br>1. Enterprise Operations in the Market: Characteristics and Objectives<br>2. Forms of Business Organization<br>3. Costs and Their Impact on Financial Performance<br>4. Taxation in Corporate Financial Management, Including Value Added Tax (VAT)<br>5. Employee Retention and Labor-Related Costs<br>6. External Sources of Financing Enterprise Assets and Their Efficiency Assessment<br>7. Venture Capital: Structure and Functioning<br>8. Cost of Capital: Determination and Interpretation<br>9. Franchising: Types and Operational Principles<br>10. Enterprise Investment Decision-Making<br>11. Digitalization in Corporate Financial Management<br>12. Information Security and Anti-Money Laundering (AML) in Corporate Financial Management<br>13. Behavioral Finance in Corporate Financial Management<br>14. Financial Leverage and the Degree of Financial Leverage</td></tr>
<tr><td>Prerequisites and co-requisites</td><td colspan="2">Financial Mathematics</td></tr>
<tr><td>Assessment methods and criteria</td><td colspan="2"><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Case study</td><td>60.0%</td><td>25.0%</td></tr><tr><td>Exam with calculation and closed questions</td><td>60.0%</td><td>50.0%</td></tr><tr><td>Practical calculations</td><td>60.0%</td><td>25.0%</td></tr></table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>1. Machała, R. (2014). Zarządzanie finansami i wycena firmy. Wrocław: Unimex.<br>2. Rogowski, W.(2013).Rachunek efektywności inwestycji, Warszawa: Wolters Kluwer business.<br>3. Sierpińska, M., Jachna, T. (2015). Metody podejmowania decyzji finansowych. Analiza przykładów i przypadków. Warszawa: PWN.</td></tr>
<tr><td>Supplementary literature</td><td>1. Kreczmańska Gigol, K. (2015). Płynność finansowa przedsiębiorstwa. Warszawa: Difin.<br>2. Szlęzak Matusewicz, J., Felis, P. (red.). (2014). Finansowanie przedsiębiorstwa ujęcie teoretyczne i praktyczne. Warszawa: Oficyna Wolters Kluwer business.</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="2">• Calculate the cost of credit<br>• Calculate the cost of capital<br>• Calculate the cost of factoring</td></tr>
<tr><td>Practical activites within the subject</td><td colspan="2">Not applicable</td></tr>
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