#### CARD OF COURSE

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| Subject name | Enterprise finance |

1. The placement of the subject in the study system

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| 1.1. Field of study | Management |
| 1.2. Form and path of study | Full-time/Part-time |
| 1.3. Level of education | First-cycle studies |
| 1.4. Study profile | Practical |

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| 1. 5. Specialty | Company management |
| 1.6. Subject Coordinator | Dr hab. Mariya Fleychuk |

2. General characteristics of the subject

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| 2.1. Belonging to a subject group | Optional/Practical |
| 2.2. Number of ECTS | 6 |
| 2.3. Language of lectures | English |
| 2.4. Semesters in which the subject is taught | III |
| 2.5.Criteria for selecting course participants | For the specialization: Company management |

1. Learning outcomes and course delivery
   1. Subject Objectives

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| No. | Subject Objectives |
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| C1 | To teach students to conduct financial analysis for the purposes of assessing the financial situation of an enterprise. |
| C2 | To familiarize students with the category of the time value of money and its importance when making financial decisions. |
| C3 | Teaching students to evaluate investment effectiveness. |

* 1. Subject-specific learning outcomes, divided into knowledge , skills and competences , with reference to the directional learning outcomes

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| --- | --- | --- | --- | --- | --- | --- |
| No. | Description of subject  learning outcomes | Reference to  directional effects  learning (symbols) | Method of implementation (mark "X") | | | |
| ST | | NST | |
| Classes at the University | Activities on  the platform | Classes at the University | Activities on  the platform |
| After passing the course, the student knows and understands **the knowledge** | | | | | | |
| W1 | Areas of financial analysis of the company and methods of this analysis |  | X |  |  | X |
| W2 | The time value of money category and its importance in solving decision-making problems in the financial sphere of an enterprise | X |  |  | X |
| After passing the course, the student is **able** to: | | | | | | |
| U1 | Analyze the financial situation of the company and assess its financial condition using appropriate methods | Z1\_U01  Z1\_U02  Z1\_U04  Z1\_U07 | X |  | X |  |
| U2 | Estimate the change in the value of money over time, estimate and analyze the effects of this change, especially in the areas of the company's operations | X |  | X |  |
| U3 | Assess the effectiveness of the investment atusing simple and discounted methods | X |  | X |  |
| After completing the course, the student is ready to take part in **social competences.** | | | | | | |
| K1 | To critically evaluate the knowledge of finance and understand the role and importance of accounting services and finance experts in solving problems inherent in the financial sphere of business activities | Z1\_K01 | X |  | X |  |

3.3. Forms of teaching and their number of hours - Full-time studies (ST), Part-time studies (NST)

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Path | Lecture | Exercises | Design | Workshop | Laboratory | Seminar | Lecturer | Classes conducted using distance learning methods and techniques in the form of a lecture | Other | **ECTS points** |
| **ST** | 30 | 30 |  |  |  |  |  |  |  | 6 |
| **NST** |  | 10 |  |  |  |  |  | 15 |  | 6 |

3.4. Content of education (separately for each form of classes: (W, ĆW, PROJ, WAR, LAB, LEK, OTHER). It should be marked (X) how the given content will be implemented (classes at the university or classes on the e-learning platform conducted using distance learning methods and techniques)

TYPE OF CLASS: LECTURE

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| --- | --- | --- | --- | --- | --- | --- |
| No. | Content of the course | Reference to subject-specific learning outcomes | Method of implementation (mark "X") | | | |
| ST | | NST | |
| **Classes at the University** | **Activities on  the platform** | **Classes at the University** | **Activities on  the platform** |
| 1. | Balance | W1 | X |  |  | X |
| 2. | Assessment of the asset and capital structure | W1 | X |  |  | X |
| 3. | Financial liquidity assessment | W1 | X |  |  | X |
| 4. | Return on sales assessment and return on equity assessment | W1 | X |  |  | X |
| 5. | Assessment of economic activity | W1 | X |  |  | X |
| 6. | Cash flow statement | W1 | X |  |  | X |
| 7. | Time value of money | W2 | X |  |  | X |
| 8. | Cost of capital | W2 | X |  |  | X |
| 9. | Investment efficiency assessment | W2 | X |  |  | X |
| 10. | Summary of classes and discussion of grades |  | X |  |  | X |

TYPE OF CLASSES: EXERCISES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Content of the course | Reference to subject-specific learning outcomes | Method of implementation (mark "X") | | | |
| ST | | NST | |
| **Classes at the University** | **Activities on  the platform** | **Classes at the University** | **Activities on  the platform** |
| 1. | Assessment of the capital and assets structure – calculation and interpretation of indicators | U1, K1 | X |  | X |  |
| 2. | Financial liquidity assessment - analysis and problem solving | U1, K1 | X |  | X |  |
| 3. | Profit and loss account – calculation of individual categories of financial result, analysis and assessment of the structure and dynamics of the profit and loss account | U1, K1 | X |  | X |  |
| 4. | Return on sales assessment and return on equity assessment | U1, K1 | X |  | X |  |
| 5. | Economic activity assessment - analysis | U1, K1 | X |  | X |  |
| 6. | Cash flow statement – analyzing the structure and dynamics of cash flow statement items, using reporting information for decision-making purposes | U1, K1 | X |  | X |  |
| 7. | Time Value of Money - Solving Problems | U2, K1 | X |  | X |  |
| 8. | Cost of Capital Analysis | U3, K1 | X |  | X |  |
| 9. | Evaluation of investment efficiency using simple and discounted methods | U2, U3, K1 | X |  | X |  |
| 10. | Summary of classes and discussion of grades |  | X |  | X |  |

3.5. Methods of verifying learning outcomes (indication and description of methods of conducting classes and verification of achievement of learning outcomes and method of documentation)

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| --- | --- | --- | --- |
| Subject Effects | Teaching methods | Methods of verifying learning outcomes | Documentation methods |
| KNOWLEDGE | | | |
| W1-W2 | Informative lecture, lecture with multimedia presentation | Test – passing the lecture | Test sheet |
| SKILLS | | | |
| U1-U3 | Multimedia presentation, problem solving, case analysis | Assessment of exercises: Assessment of performed tasks 50% of the final grade  Assessment in the form of a test (including tasks with answers in the form of a test) – 50% of the final grade | Test sheet  Archived tasks |
| SOCIAL COMPETENCES | | | |
| K1 | Multimedia presentation, problem solving, case analysis | Use of materials and content included in the presentation to complete an exam (test) – passing the lecture.  Assessment of exercises: Assessment of performed tasks 50% of the final grade  Assessment in the form of a test (including tasks with answers in the form of a test) – 50% of the final grade | Test sheet  Archived tasks |

3.6. Assessment criteria for the achieved learning outcomes

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| Learning effect | For a grade of 3 or "pass."  the student knows and understands/is able to/is ready to | For a grade of 3.5, the student knows and understands/is able to/is ready to | For a grade of 4, the student knows and understands/is able to/is ready to | For a grade of 4.5, the student knows and understands/is able to/is ready to | For a grade of 5, the student knows and understands/is able to/is ready to |
| W | 51-60% of knowledge indicated in learning outcomes | 61-70% of knowledge indicated in learning outcomes | 71-80% of knowledge indicated in learning outcomes | 81-90% of knowledge indicated in learning outcomes | 91-100% of knowledge indicated in learning outcomes |
| U | 51-60% of skills indicated in learning outcomes | 61-70% of skills indicated in learning outcomes | 71-80% of skills indicated in learning outcomes | 81-90% of skills indicated in learning outcomes | 91-100% of skills indicated in learning outcomes |
| K | 51-60% of skills indicated in learning outcomes | 61-70% of skills indicated in learning outcomes | 71-80% of skills indicated in learning outcomes | 81-90% of skills indicated in learning outcomes | 91-100% of skills indicated in learning outcomes |

3.7. Literature

### Basic

1. Shields Greg, Financial Management: The Ultimate Guide to Planning, Organizing, Directing, and Controlling the Financial Activities of an Enterprise, Createspace Independent Publishing, Scotts Valley 2018
2. Atrill Peter, Financial Management for Decision Makers, Pearson Education, London 2024
3. Janik W., Paździor A., Zarządzanie finansowe w przedsiębiorstwie, Politechnika Lubelska, Lublin 2013 (dostępne także w wersji online).
4. Janik W., Paździor A., Informacja ekonomiczna w zarządzaniu finansami przedsiębiorstw, Lublin 2018, dostęp online: https://bc.pollub.pl/dlibra/publication/13541/edition/13215

### SUPPLEMENTARY

1. Skonieczny Mariusz, The Basics of Understanding Financial Statements: Learn How to Read Financial Statements by Understanding the Balance Sheet, the Income Statement, and the Cash Flow Statement, Investment Publishing, Utrecht 2012
2. Bień W., Zarządzanie finansami przedsiębiorstwa, Diffin, Warszawa 2018.
3. Janik W., Paździor A., Paździor M., Analiza i diagnozowanie sytuacji finansowej przedsiębiorstwa, Politechnika Lubelska, Lublin 2014. Dostęp online: <https://bc.pollub.pl/dlibra/publication/8910/edition/8655>

4. Student workload - ECTS points balance

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| --- | --- | --- |
| **Types of student activity** | **Student Load** | |
| **ST** | **NST** |
| **Classes requiring direct contact between the student and the academic teacher at the university premises** | **60** | **25** |
| Classes included in the study plan | 60 | 25 |
| **Student's own work** | **90** | **125** |
| Ongoing preparation for classes, preparation of project work/presentations/etc. | 45 | 60 |
| Preparation for passing classes | 45 | 65 |
| **TOTAL STUDENT HOURLY LOAD** | **150** | **150** |
| **Number of ECTS points** | **6** | **6** |

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| Last change date | 30/09/2024 |
| The changes were introduced | ZAZ Education Quality Team |
| The changes were approved | Mgr Anna Bielak |