

Module: Managerial finance

Lecturer: dr hab. Marzanna Lament, prof. URad.

Semester: Winter/Summer

Hours: 15

Type: Lecture

Credit: Final papers

ECTS: 5 Credit

Lecture content:

1. The role of finance in the company. Interpreting financial activity in primary areas of decision making. Clarify the main aims of finance.
2. Financial and managerial accounting as information sources for the purpose of finance.
3. Financial statements. Content and construction of the Profit and Loss Account, Balance sheet and Cash flow statement.
4. Liquidity as main target of the operational activity in the company. Financial analyses based on coverage ratios and cash flows.
5. Value creation in the company as strategic aim of financial activity. Value for shareholders and stakeholders. Ratios of the value creation.
6. Profitability. Analyses of revenues and costs in the light of Profit and Loss Account. Managerial approach to the analysis of profitability. Costing and pricing for the purpose of multilevel gross profit margins.
7. Investment decisions. Evaluating the effectiveness of investment projects. Cash flow forecasting.
8. Financial decision for the purpose of the optimum structure in financing. Costs of financing capitals. Financial leverage.