

## ITEM CARD (SYLLABUS)

### Opis przedmiotu

Code course		Nazwa przedmiotu	FINANSE MENEDŻERSKIE		
EK/C/1(l)/NS/nr 51			MANAGERIAL FINANCE		
Language		English			
Academic Year		2023/2024			
Direction of study		Economics			
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Level of education (study)		Level 1			
Profile of education (study)		General academic			
Form of study		Stationary			
Semester / semesters		4			
Belonging to a course groups		C. Group of elective courses in the field of: International Business and Finance (IB&F)			
Course status		Elective			
Form of classes, hours, points ECTS		Form of classes	Number of hours	Number of points ECTS	
		Lecture	15 [h]	2 ECTS	
		Exercises	15 [h]		
		Seminar	[h]		
Relationship of subject	with profile of education (study)	Related to conducted scientific activity in the field of economics and finance			2ECTS
	with qualifications	-----			ECTS
	with discipline	Economics and finance			2ECTS
Form of teaching		traditional - classes organized at the University / classes conducted using distance learning methods and techniques			
The criterion for the selection of students		All students of Economics.			
Unit running course		Department of Accounting			
Coordinator		Dr hab. Marzanna Lament. Prof. UTH			
Faculty www address		http://weif.uniwersytetradom.pl			
E-mail, phone number of coordinator		m.lament@uthrad.pl (48) 361-7401			

### COURSE OUTCOMES, METHODS OF TEACHING AND VERIFICATION OF THE EFFECTS OF EDUCATION

Purpose of the course:	This module aims to develop and enhance understanding of the role of finance and accounting within business organizations. It
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	will enhance finance and accounting skills and train students to use those skills in a range of different business situations.
Course teaching content:	<p>The course content is related to conducted scientific research.</p> <p><b>Lecture content:</b></p> <ol style="list-style-type: none"> <li>1. The role of finance in the company. Interpreting financial activity in primary areas of decision making. Clarify the main aims of finance. <b>(2 h)</b></li> <li>2. Financial and managerial accounting as information sources for the purpose of finance. <b>(2 h)</b></li> <li>3. Financial statements. Content and construction of the Profit and Loss Account, Balance sheet and Cash flow statement. <b>(2h)</b></li> <li>4. Liquidity as main target of the operational activity in the company. Financial analyses based on coverage ratios and cash flows. <b>(2 h)</b></li> <li>5. Value creation in the company as strategic aim of financial activity. Value for shareholders and stakeholders. Ratios of the value creation. <b>(2h)</b></li> <li>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. <b>(2 h)</b></li> <li>7. Investment decisions. Evaluating the effectiveness of investment projects. Cash flow forecasting <b>(2h)</b></li> <li>8. Financial decision for the purpose of the optimum structure in financing. Costs of financing capitals. Financial leverage <b>(1h)</b></li> </ol> <p><b>Exercises content:</b></p> <ol style="list-style-type: none"> <li>1. The relationship between the elements of the financial report. Preparation of financial report and its reconstruction for the needs of management <b>(2h)</b></li> <li>2. Liquidity calculation on choosen examples. Management of net working capital. Preparation of cash flow from operating activity <b>(2h)</b></li> <li>3. Profitability analysis. Ratios of return on: sales, assets, equity, invested capital, employed capital. <b>(2h)</b></li> <li>4. Managerial analysis of profitability. Profitability of business units based on multilevel gross margin profits <b>(2h)</b></li> <li>5. Analysis of decision making for the management needs. Costing and pricing in the light of operational management <b>(2h)</b></li> <li>6. Estimation of invetment projects. Discounted methodology of project valuing based on generating cash flow. <b>(2h)</b></li> <li>7. Debt analysis based on structure of capital. Valuation of capital costs . Examples <b>(2h)</b></li> <li>8. Test<b>(1h)</b>.</li> </ol>
Method of teaching:	Lectures, classes/practical analytical exercises, case studies.

Grading criteria, criteria for assessing learning outcomes, method of calculating the final grade:	<p><i>The condition for passing the course is achieving all the required learning outcomes specified for the course.</i></p> <p>Final grade – 80% - final test, 20% activity evaluation.</p>
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Education effects for the course in relation to the direction effects and form of classes				Verification methods of learning outcomes (form check)	
Number of education effect	Description effects of education for the subject (PEU) Student who has completed the course (W) know and understands/(U) is able to /(K) is ready to:.	Directional learning effect (KEU)	Form of realization of teaching	Examination form	Form check
W1	Student knows and understands basic knowledge related to the determinants of finance management in the companies.	K_W05	Lectures	Pass with a grade	Test
W2	Student knows and understands the primary directions of strategic and operational management in finance. He knows and understands the main areas of financial management for achievement the short and long time objectives.	K_W05	Lectures	Pass with a grade	Test
U1	Student is able to perform a simple analysis and synthetically can draw conclusions based on the study results.	K_U05 K_U09	Exercises	Pass with a grade	Test
U2	Student is able to calculate the main ratios of financial efficiency in company. He can perform analysis for the purpose of liquidity, profitability and value estimation.	K_U06 K_U08	Exercises	Pass with a grade	Test
K1	Student is ready to solve the complex problems. He is ready to adopt to work in team and subordinate to the achievement of a common goal.	K_K01 K_K05	Exercises	Pass with a grade	Test, activity

Recommended reading, literature supplement, teaching aids
<p>Basic and supplementary literature:</p> <ol style="list-style-type: none"> <li>1. Higson Ch. (2018). <i>Accounting and Financial Analysis</i>, London Business School.</li> <li>2. Berk J. (2019). <i>Corporate finance</i>, Pearson Education Limited.</li> <li>3. Chutter Z., Smart S. (2018). <i>Principles of Managerial Finance</i>, Pearson</li> <li>4. Brigham E.F., Houston J. (2015). <i>Fundamentals of Financial Management</i>, Cengage Learning.</li> <li>5. Damodaran A. (2016). <i>Corporate Finance: Theory and Practice</i>, Wiley.</li> <li>6. Atrill P., McLaney E. (2018). <i>Accounting &amp; Finance for Non-Specialists</i>, Pearson Education Limited.</li> <li>7. Kristofik P., Lament M., Musa H. (2016). <i>The reporting of non-financial information and the rationale for its standardization</i>, E&amp;M Economics and Management 2/2016, volume XIX, pp. 157-175.</li> <li>8. Lesakova L., Wolak-Tuzimek A., Marakova V., Lament M. (2016). <i>New trends in management of enterprise</i>, SCIEEMCEE Publishing London.</li> </ol> <p>A detailed list of additional literature and web sources and teaching aids will be given by a teacher during the first class.</p>

dent workload needed to achieve the assumed learning outcomes - balance of ECTS points			
Participation in classes, activities	Student's working hours [h]		
	Other hours. Contact (IGK)	Classes without a teacher – student's own work (ZBN)	Classes
Participation in Lectures/ Seminars	X	X	15[h]
Participation in Exercises/Laboratories	X	X	15[h]
Participation in the Consultation	5[h]	X	X

Preparing to lectures/ exercises/seminars Preparation for an examination	X	30 [h]	X
Summary of student's workload	5 [h]/ 0,2 ECTS	15 [h]/ 0,6 ECTS	30[h]/ 1,2 ECTS
Points of ECTS for subject	<b>50 [h] / 2 ECTS</b>		

Additional information and remarks			
<p>For students with special needs, including those with disabilities and chronic illnesses, the methods and forms of verifying learning outcomes specified above (in the course syllabus) are appropriately adjusted to meet the individual needs of these students.</p> <p>"The detailed rules and rights of students with special needs, including those with disabilities and chronic illnesses, regarding participation, assessment, and examinations, are specified in the Study Regulations, Study Rules, and Procedures for Ensuring Accessibility of the Educational Process for Students with Special Needs, including those with disabilities and chronic illnesses."</p>			