

Subject card

Subject name and code	Corporate Performance Management, PG_00177633						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026		
Education level	Master's 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		English English		
Semester of study	1		ECTS credits		5.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Corporate Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Olga Martyniuk				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	15.0	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		4.0		61.0	125
Subject objectives	to provide a comprehensive understanding of corporate performance management using both financial and non-financial efficiency indicators.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U03] Students can gather data from carefully chosen sources to verify its accuracy. They can then use and present both financial and non-financial information to analyze and evaluate economic processes and phenomena in management and quality sciences, as well as in economics and finance.	The student selects and uses data from various sources, including quantitative and qualitative information, to prepare a reliable assessment of the company's condition and presents the results of the analysis in a form tailored to the needs of the decision-maker.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU8] observation of student's independent or team work
	[FiRMU2_U02] The student is able to propose or design suitable solutions, including innovative ones, to complex problems in finance and accounting.	The student formulates proposals for improvements in the area of business performance analysis and designs solutions to support the assessment and improvement of financial performance, using advanced analytical techniques and an innovative approach tailored to the specific nature of the problem.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[FiRMU2_W06] The student possesses a comprehensive understanding of the objectives, essence, nature, and interrelationships of financial processes. They are knowledgeable about how these processes are recorded and the principles of rational decision-making, particularly in terms of strategic decisions and the implementation of changes in this area.	The student analyses the financial processes of an enterprise and their records in the context of performance evaluation and formulates conclusions supporting rational management decisions, including strategic decisions and recommendations for implementing changes in the areas of operational, investment and financial activities.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion [SW5] implementation of a problem task
	[FiRMU2_W05] The student possesses a comprehensive understanding of advanced and innovative methods, tools, and techniques for obtaining, utilizing, and analyzing data needed to assess the financial situation of various entities in management, quality sciences, economics, and finance.	Students use advanced performance measurement models, data analytics tools, and operational effectiveness assessment methods to measure a company's performance in financial areas (operating, investing, and financing) and non-financial areas, such as customer service quality, digital marketing, innovation, human capital development, and sustainable development.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[FiRMU2_U01] Students can analyze and interpret complex social and economic processes and phenomena from a finance and accounting perspective, utilizing structured knowledge and tools from management, quality sciences, economics, and finance.	The student analyses the financial processes of an enterprise and their records in the context of performance evaluation and formulates conclusions supporting rational management decisions, including strategic decisions and recommendations for implementing changes in the areas of operational, investment and financial activities.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written [SU5] implementation of a problem task

Subject contents	1) Sources of reporting and management information in companies 2) Assessment of the effectiveness of fixed asset management 3) Employment analysis 4) Assessment of the effectiveness of a company's production, commercial and service activities 5) Measurement of non-financial performance of enterprises, including: innovation, quality, customer service, digital marketing, impact on the environment 6) Trade credit and discount policy strategies 7) Profitability measurement based on financial data 8) Assessment of the effectiveness of the use of short-term sources of financing of an enterprise 9) Financial flow planning using financial indicators 10) Analysis of the relationship between operational performance indicators and stakeholder behaviour 11) Other methods of assessing organisational performance 12) Measuring the effectiveness of strategic business management		
Prerequisites and co-requisites	Knowledge of financial accounting and reporting, financial analysis and corporate finance		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	project with presentation	51.0%	20.0%
	written assesment	51.0%	40.0%
	written exam	51.0%	40.0%
Recommended reading	Basic literature 		
	Ashdown L., Performance Management, Kogan Page Ltd., 2018 Bragg M.S., Corporate Finance: Practical Application, Lightning Source Ltd, 2020 Koralun-Bereźnicka J., Szramowski D., The Economics of Corporate Trade Credit in Europe, Routledge, 2022		
	Supplementary literature		
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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