

Subject card

Subject name and code	Selected Elements of Finance and Financial Management in Accounting, PG_00177691						
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 Optional subject group 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		Polish		
Semester of study	2		ECTS credits		5.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	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		4.0		61.0	125
Subject objectives	1. A. The student understands the importance of the EPS ratio and its practical application B. The student is able to evaluate the effectiveness of an investment project taking into account changing conditions. C. Students will be able to use advanced spreadsheet tools in creating reports, statements, and budgets.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W02] The student possesses a comprehensive understanding of the complexities and functions of both domestic and international financial markets, as well as financial instruments and institutions.	The student identifies issues related to risk management in the enterprise	[SW4] test/exam - oral or written
	[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 selects and applies advanced spreadsheets in the creation of reports and budgets.	[SU2] presentation/project/paper/report
	[FiRMU2_W01] The student possesses a thorough understanding of the development of theories in management, quality sciences, economics, and finance. They are well-versed in the nature and trends of these fields and recognize their significance within the broader context of social sciences, particularly in relation to finance and accounting.	The student recognizes and identifies issues related to the implementation of IAS 33. The student makes a calculation regarding the profitability of the investment project. The student chooses the most profitable variant of the investment project.	[SW4] test/exam - oral or written
Subject contents	1. Selected financial management issues in accounting, including the use of spreadsheets: 1.1 Practical implementation of IAS 33. 1.2 Enterprise risk management - hedging. 1.3 Capital expenditure planning and evaluation of investment project efficiency. 1.4 Make investment decisions under conditions of risk and uncertainty. 1.5 Use spreadsheets in creating reports for decision-making purposes. 1.6 Planning multi-phase projects - project schedules and budgets. 1.7 Create an advanced enterprise budget (quantity and value plan for sales, production, procurement, variable and fixed costs and performance reports). 1.8 Advanced costing methods (phase calculation and for combined production).		
Prerequisites and co-requisites	The student should know the curricular content of the following subjects in advance: 1) accounting 2) corporate finance 3) financial analysis 4) statistics 5) Financial Mathematics		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Project (condition for taking the written test)	51.0%	0.0%
	Written test	51.0%	100.0%
Recommended reading	Basic literature	1. MSR 33. 2. Jog V., Suszyński C., Zarządzanie finansami przedsiębiorstwa, Centrum Informacji Menedżera, Warszawa 2000. 3. Kotowska B., Sitko J., Uziębło A., Finanse przedsiębiorstw. Przykłady, zadania i rozwiązania, wyd. V CeDeWu, Warszawa 2025. 4. Materiały przygotowane przez prowadzących zajęcia z przedmiotu	
	Supplementary literature	1. Gajdka J., Walińska E., Zarządzanie finansowe: teoria i praktyka, Fundacja Rozwoju Rachunkowości w Polsce, Warszawa 2000. 2. Machała R., Praktyczne zarządzanie finansami firmy, PWN, Warszawa 2001. 3. Szczepański J., Szyszko L. (red.), Finanse przedsiębiorstwa, PWE, Warszawa 2007.	
	eResources addresses		
	Example issues/ example questions/ tasks being completed		
Work placement	Not applicable		

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