Subject card

<table>
<tr><td>Subject name and code</td><td colspan="6">Managing Financial Resources, PG_00187222</td></tr>
<tr><td>Field of study</td><td colspan="6">International Business</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2026</td><td colspan="2">Academic year of realisation of subject</td><td colspan="2">2026/2027</td></tr>
<tr><td>Education level</td><td colspan="2">Master’s studies</td><td colspan="2">Subject group</td><td colspan="2">Obligatory subject group in the field of study
Subject group related to scientific research in the field of study</td></tr>
<tr><td>Mode of study</td><td colspan="2">full-time studies</td><td colspan="2">Mode of delivery</td><td colspan="2">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">1</td><td colspan="2">Language of instruction</td><td colspan="2">English</td></tr>
<tr><td>Semester of study</td><td colspan="2">2</td><td colspan="2">ECTS credits</td><td colspan="2">2.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="2">credit</td></tr>
<tr><td>Conducting unit</td><td colspan="6">Department of Economics and Management of Transportation Companies -> Faculty of Economics -> Rector</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="4">dr hab. Michał Suchanek, prof. UG</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="4">dr hab. Michał Suchanek, prof. UG</td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>0.0</td><td>30.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>30</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td colspan="2">Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">30</td><td colspan="2">0.0</td><td>20.0</td><td>50</td></tr>
<tr><td>Subject objectives</td><td colspan="7">The aim of the course is to develop knowledge and skills in financial planning, budgeting, business performance evaluation, and decision-making support. Particular emphasis is placed on the application of financial analysis methods and tools, the preparation of financial forecasts, and the appraisal of investment projects, including those undertaken in an international business environment.</td></tr>
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Learning outcomes	**Course outcome**	**Subject outcome**	**Method of verification**
	[IBMU2_K03] is ready to act in an entrepreneurial manner, initiate innovative solutions and undertake challenges under conditions of uncertainty and risk.	The student is ready to propose and justify financial planning solutions and make decisions under conditions of uncertainty and risk.	[SK1] oral statement/conversation/discussion
	[IBMU2_U02] can interpret statistical data and economic indicators and select and use information technologies when working with data related to international business.	The student is able to analyze and interpret financial data and performance indicators and use them to prepare financial forecasts and evaluate investment projects.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[IBMU2_W06] knows and understands the structure and dynamics of the global economy, international markets and economic and financial interconnections, as well as their evolution and the consequences of ongoing changes.	The student knows and understands the economic and financial determinants of financial planning and their impact on the functioning of enterprises, including those operating internationally.	[SW1] oral statement/conversation/discussion
	[IBMU2_W09] knows and understands strategies and management models of enterprises operating in the international environment.	The student understands the role of financial planning and financial control in supporting the implementation of business strategy, including in enterprises operating in an international business environment, as well as their importance in financial and investment decision-making.	[SW4] test/exam - oral or written

Subject contents

1. Introduction to Financial Planning
a) nature and objectives of financial planning
b) the financial planning process in an enterprise
c) the role of financial planning in business decision-making
d) financial planning in enterprises, including those operating internationally

2. Application of Traditional Cost Accounting and Activity-Based Costing (ABC)
a) traditional cost accounting and its applications
b) principles and stages of Activity-Based Costing (ABC)
c) comparison of cost accounting methods
d) the use of cost accounting in financial decision-making

3. Application of Economic and Accounting Methods in Pricing Decisions
a) economic foundations of pricing decisions
b) accounting-based pricing methods
c) cost and margin analysis in pricing decisions
d) pricing decisions, including those related to international business activities

4. Preparation and Analysis of Budgets within Budgetary Control
a) the nature and functions of budgeting
b) types of business budgets
c) budget performance analysis and budgetary control
d) budgeting in enterprises operating in foreign markets

5. Preparation and Interpretation of Financial Forecasts
a) methods of financial forecasting
b) analysis and interpretation of forecast results
c) forecasting the financial performance of an enterprise
d) financial forecasting with consideration of international business conditions

6. Application of Investment Appraisal Methods
a) Key Performance Indicators (KPIs)
b) Net Present Value (NPV)
c) Internal Rate of Return (IRR)
d) appraisal of investment projects, including those undertaken in an international environment

7. Analysis of Organisational Resource Utilisation
a) analysis of labour utilisation
b) analysis of material utilisation
c) analysis of fixed asset utilisation
d) efficiency of resource utilisation in enterprises engaged in international business activities

Prerequisites and co-requisites	**Entry requirements** Basic knowledge of financial accounting and statistics is advisable in order to be able to understand the concepts of managing financial resources.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Class activity	51.0%	5.0%
	Written exam	51.0%	95.0%
Recommended reading	Basic literature	1. M. Broadbent, J. Cullen, Managing Financial Resources, Butterworth-Heinemann, 2013. 2. F.R. Jacobs, R.B. Chase, Operations and Supply Chain Management, McGraw-Hill Education, 2015. 3. F.R. Jacobs et al., Manufacturing Planning and Control for Supply Chain Management, McGraw-Hill Education, 2013. 4. A. Fornalska, M. Suchanek, J. Adamska, P. Gorszczyńska, i U. Mrzygłód, „Seducing the crowd: An LDA literature review on language in crowdfunding", IER, t. 12, Art. nr 1, 2026, doi: 10.15678/IER. 2026.1201.09. Selected current academic articles, financial reports, and professional publications on contemporary issues in financial management, provided by the instructor.	
	Supplementary literature	1. A. Letkiewicz, M. Suchanek, Use of economic and econometric analysis in the financial standing diagnosis of haulage enterprises, case study: Trans Polonia SA, Springer Proceedings in Business and Economics, 2016 2. S.A. Zenios, Financial optimization, Cambridge University Press, 2012.	
	eResources addresses		
Example issues/ example questions/ tasks being completed	Present and future value estimation Annuity NPV evaluation IRR estimation		
Work placement	Not applicable		

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