

Subject card

Subject name and code	Corporate Performance Review, PG_00178827						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2026/2027		
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	part-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish		
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	8.0	16.0	8.0	0.0	0.0	32
	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	32		2.0		91.0	125
Subject objectives	acquiring advanced knowledge and skills in measuring and evaluating company performance using financial and non-financial performance indicators						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 [SU3] text preparation/written work [SU5] implementation of a problem task
	[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.	[SU2] presentation/project/paper/report [SU5] 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 interprets quantitative and qualitative data concerning the company's operations, draws conclusions about its condition and environment, using financial tools and management and economic concepts, taking into account the complexity of market and organisational conditions.	[SU3] text preparation/written work [SU4] test/exam - oral or written [SU5] implementation of a problem task
	[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 [SW3] text preparation/written work [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 assessment models, data analytics tools and operational efficiency assessment methods to measure a company's performance in financial areas (operations, investments and finance) and non-financial areas, such as customer service quality, digital marketing, innovation, human capital development and sustainable development.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report [SW3] text preparation/written work
Subject contents	<ol style="list-style-type: none"> 1) Sources of reporting and management information in enterprises 2) Assessment of the effectiveness of fixed asset management 3) Employment analysis 4) Assessment of the effectiveness of the production, commercial and service activities of an enterprise 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 for the enterprise 9) Cash flow planning using financial ratios 10) Analysis of the relationship between operational performance indicators and stakeholder behaviour 11) Other methods of assessing organisational performance Measuring the effectiveness of strategic business management		
Prerequisites and co-requisites	Students should have basic knowledge of financial accounting, financial reporting, financial analysis and corporate finance.		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written assment	51.0%	40.0%
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	project with presentation	51.0%	20.0%
Recommended reading	Basic literature	<ol style="list-style-type: none"> 1. Analiza ekonomiczna w przedsiębiorstwie, M. Jerzemowska (red.), wyd. IV, PWE, Warszawa 2018 2. Damodaran A., Finanse korporacyjne. Teoria i praktyka, Wyd. Onepress, Warszawa 2017 3. Pomiar i raportowanie dokonań przedsiębiorstwa, pod red. E.Nowak, CeDeWu, Warszawa 2018 4. Skoczylas W., Niemiec A., Leksykon mierników dokonań, CeDeWu, Warszawa 2023 	
	Supplementary literature	<ol style="list-style-type: none"> 1. Bacal R., Performance Management 2/E, McGraw Hill Education Europe, 2012 2. Kaplan R.S., Norton D.P., Strategiczna karta wyników. Jak przełożyć strategię na działanie, PWN, Warszawa 2012ogan Page Ltd., 2018 3. Koralun-Bereźnicka J., Szramowski D., The Economics of Corporate Trade Credit in Europe, Routledge, 2022 4. Pomykalska B., Pomykalski P., Analiza finansowa przedsiębiorstwa, PWN, Warszawa 2017 5. Sierpińska M., Jachna T., Metody podejmowania decyzji finansowych, PWN, Warszawa 2021 	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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