

**Subject card**

<b>Subject name and code</b>	Economic and Financial Planning in Enterprises, PG_00199879						
<b>Field of study</b>	Economics						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2028/2029		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study		
<b>Mode of study</b>	part-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	3	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	5	<b>ECTS credits</b>			3.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>							
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr hab. Andrzej Letkiewicz				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	8.0	10.0	0.0	6.0	0.0	24
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	24		0.0		51.0	75
<b>Subject objectives</b>	<p>Ability to identify, define and interpret the tools of business management.</p> <p>Knowledge of methods and tools for shaping economic and financial processes in enterprises.</p> <p>Ability to build, using a spreadsheet, an economic and financial model of a farming enterprise; by making assumptions, predicts the future economic and financial situation of the entity and draws conclusions by assessing the rationality of planned activities.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_U04] can predict and forecast the course of economic and social processes and phenomena	is able to predict the course of economic processes and phenomena and to forecast them quantitatively and qualitatively	[SU4] test/exam - oral or written
	[EKONL3_U07] is able to participate in analyses and evaluations of alternative solutions to economic and social problems and to choose the methods and instruments to resolve them rationally	is able to participate in analyses and evaluations of alternative solutions to economic problems and to choose the methods and instruments to resolve them rationally	[SU4] test/exam - oral or written
	[EKONL3_K02] is aware of the level of knowledge in the field of economics and understands the need to deepen and update this knowledge throughout life	is able to think and act in an entrepreneurial manner and communicate skillfully with the environment, including during consultations; adapts to new situations and conditions, takes on the challenges of creative thinking, acquires resistance to failure, is able to assess risks and threats	[SK4] test/exam - oral or written
	[EKONL3_U08] has the ability to observe, understand and analyse economic and social phenomena and processes using appropriate scientific methods	has the ability to observe, understand and analyze economic phenomena and processes using adequate scientific methods	[SU4] test/exam - oral or written
	[EKONL3_W03] knows the relations between economic agents and social organisations operating in the national, international and intercultural arenas	has a basic knowledge of the relations between economic agents operating in the national, international sphere	[SW4] test/exam - oral or written
	[EKONL3_W02] has an advanced knowledge of the different types of existing business entities and organisations and public institutions	has a basic knowledge of the different types of existing economic entities and organisations and public institutions	[SW4] test/exam - oral or written
	[EKONL3_U01] can correctly interpret economic and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	can correctly interpret economic phenomena and apply knowledge of economics and finances to explain economic phenomena	[SU4] test/exam - oral or written
	[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	is able to use basic theoretical knowledge and acquire data to analyse concrete economic processes and phenomena and to analyse these phenomena using methods developed in economics and finances sciences	[SU4] test/exam - oral or written
	[EKONL3_U06] uses the knowledge acquired in economics, finance and management to solve economic and social dilemmas arising in the professional context	uses the knowledge acquired in economics and finances to solve economic and social dilemmas arising in his/her professional work	[SU4] test/exam - oral or written
	[EKONL3_W04] knows the types of economic and social ties and the regularities governing them	knows the types of economic ties and the regularities governing them	[SW4] test/exam - oral or written
	[EKONL3_W11] knows the general principles for the creation and development of forms of individual entrepreneurship, using knowledge of economics, finance and management sciences	knows the general principles for the creation and development of forms of individual entrepreneurship using knowledge of economics and finances	[SW4] test/exam - oral or written
	[EKONL3_K04] is willing to think and act in an entrepreneurial manner; adapts to new situations and conditions, takes on the challenges of creative thinking, is resilient in the face of failure, is able to identify risks and assess the risks of failure	correctly identifies, diagnoses and resolves dilemmas and different options for solutions related to the profession	[SK4] test/exam - oral or written
	[EKONL3_W01] has advanced knowledge of the nature of social sciences, their place in the system of sciences, knows the role of economic sciences in this system and uses universal economic terminology	has basic knowledge of the nature of social sciences, their place in the system of sciences, knows the role of economic sciences in this system and uses universal economic terminology	[SW4] test/exam - oral or written

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Subject contents	<ul style="list-style-type: none"> <li>• Topic 1. Principles of planning the economics and finances of enterprises - basic principles of planning in an enterprise, planning at various stages of functional development, the purpose of an enterprise and the purpose of planning, economic and financial balance</li> <li>• Topic 2. Methods of planning investment outlays - formal and legal conditions of investments, principles of calculating depreciation, the role of depreciation in economic and financial planning,</li> <li>• Topic 3. Methods of planning costs and revenues from operating activities - criteria for classification and reclassification of costs, order and division calculation, principles of price calculation,</li> <li>• Topic 4. Planning the demand for capital in an enterprise - sources of financing for enterprise operations, cost of external capital, planning levels of working capital, models of working capital management</li> <li>• Topic 5. Income statement, cash flows, balance sheets - principles and levels of financial result calculation, calculation principles and risk factors in financial flow planning, principles of planning and presenting the assets in the presentation of planned balance sheets</li> </ul>									
Prerequisites and co-requisites	Required knowledge of issues in corporate science, accounting and corporate finance.									
Assessment methods and criteria	<table border="1"> <thead> <tr> <th>Subject passing criteria</th> <th>Passing threshold</th> <th>Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>Conditions for passing the exam - the grade depends on the percentage of correct answers during the oral exam or written work according to the scale in accordance with the study regulations.</td> <td>51.0%</td> <td>100.0%</td> </tr> </tbody> </table>	Subject passing criteria	Passing threshold	Percentage of the final grade	Conditions for passing the exam - the grade depends on the percentage of correct answers during the oral exam or written work according to the scale in accordance with the study regulations.	51.0%	100.0%			
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Example issues/ example questions/ tasks being completed										
Work placement	Not applicable									

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