

Subject card

Subject name and code	Introduction to Business Economics and Finance, PG_00209436						
Field of study	Economics						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2027/2028		
Education level	Bachelor'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	part-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		1.0		
Learning profile	academic		Assessment form		credit		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Andrzej Letkiewicz				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	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	10		2.0		13.0	25
Subject objectives	The student should know and understand: - the role of the enterprise in the economic system of society, - classification of enterprises, - management principles, - forms and systems of employment.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_W05] has a knowledge of man as a subject who creates social structures and the principles of their functioning and of his action in these structures, knows well the motives of human economic decision-making	has a basic knowledge of man as an entity that creates social structures and the principles of their functioning and of his actions in these structures, knows well the motives of human economic decision-making	[SW4] test/exam - oral or written
	[EKONL3_U03] is able to analyse the causes and course of specific economic and social processes and phenomena, and accurately analyse these phenomena using adequate methods and tools economic and social	Be able to correctly analyse the causes and course of specific economic and social processes and phenomena and analyse these phenomena accurately using appropriate economic and social methods and tools	[SU4] test/exam - oral or written
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	Is characterised by personal values related to being guided in his/her professional life by business ethics and corporate social responsibility, respect for others and loyalty to the employer	[SK4] 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 acquired knowledge of economics, finance and management to resolve economic and social dilemmas arising in his/her professional work	[SU4] 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_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 and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	[SU4] test/exam - oral or written
	[EKONL3_W07] has an advanced knowledge of the economic and financial principles of the functioning and management of economic entities and organisations as well as the legal, organisational, moral and ethical norms and rules governing the functioning of public institutions	Has knowledge of the economic and financial principles of the functioning and management of economic entities and structures, as well as the legal, organisational, moral and ethical norms and rules for the functioning of social structures	[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, applying knowledge of economics, finance and management sciences	[SW4] test/exam - oral or written

Subject contents	Topic 1: Basics of economics and corporate finance The essence of economics and finance of enterprises, functions of economics and finance of enterprises, Economic and financial goals of enterprises, the essence of assets as a source of creating new value, the essence of liabilities as a systematics of sources of financing activities, financial statements as a basis for assessing business activity Topic 2: Basic economic and financial categories in the enterprise prices and principles of price calculation in an enterprise, revenues as a result of sales, costs, definition and methods of calculation, profitability, profitability in an enterprise, inflows and outflows - the essence of financial flows, cash flow statement, indirect and direct method, investment outlays, methods of measuring the efficiency of enterprise investments, Topic 3: Sources of financing the business activities of enterprises Systematics of sources of financing the economic activity of enterprises, issues of selecting sources of financing, cost of obtaining revenues, cost of using equity capital, cost of using external capital, principle of financial, operational and total leverage, tax shield effect, weighted average cost of capital (WACC) Topic 4: Short-term financing of enterprise activities Shaping the structure of current assets, financial liquidity, liquidity and solvency, shaping inventories, shaping cash, trading in securities, shaping receivables, principles of financing current assets Topic 5: Financing activities in terms of the financial results of enterprises The essence of financial result, forms of financial result, elements shaping the company's financial result, the concept of profitability and loss, financing in conditions of profitability, financing in conditions of loss, non-profit enterprises, Any doubts related to the course topics and questions regarding the material covered are discussed during consultations. Participating in consultations allows for clarification of substantive issues and a deeper understanding of the issues related to the subject.		
Prerequisites and co-requisites	Lack		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	The grade depends on the percentage of correct answers in the written work. The grading scale is in accordance with the Study Regulations	51.0%	100.0%
Recommended reading	Basic literature	1. Company. Paths to market success. ed. J. Żurek, Polish Economic Publishing House, Warsaw 2016. 2. Financial efficiency of enterprises in the perspective of basic issues of theory and practice of economic diagnosis and operation of enterprises. ed. K. Szalucki, University of Gdańsk Publishing House, Gdańsk 2017, 3. A. Letkiewicz, Economic and financial self-regulation of enterprises in the regulatory and deregulatory conditions of the functioning of economic systems. "Enterprise & Finance" Quarterly No. 1(12)/ 2016.	
	Supplementary literature	Business economics. Collector's work edited by J. Engelhardt, 2nd edition, CeDeWu, Warsaw 2017.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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