

Course: <b>Accounting foundations</b>	ECTS Points: 5
Course Code: 0300-ES1-2PRA#E	
Language: English	
Course description: educational content – elective, optional course	
Lecturer: Dr Katarzyna Lewkowicz-Grzegorzczak	
Semester: winter/ <u>summer</u>	Number of hours: 30 Lecture: 30 Classes: -
<u>Courses to be completed before enrollment to the course:</u> Principles of economics	
<u>Substantive content</u>	
<b>Lectures</b>	<b>Number of Hours</b>
Entity's sources of funding and resources and capitals. Basic polish financial statement	4
Basic principles of accounting – accounting operations and their types, accounting policies, example of an interim financial report	3
Financial asstes	2
Accounts of receivable and liabilities	4
Inventories	4
Fixed Property	4
Cost accounting	3
Product Costing and Manufacturing Accounting	3
Accounting financial result	3
<u>Aim of the course:</u> -presentation of the scope and object of financial accounting, -acquainting students with basic concepts, rules and current accounting regulations, -acquainting students with the basic principles of recording economic transactions and developing practical skills in this field, -providing students with basic knowledge of balance sheet valuation and principles of preparing financial settlements.	
<u>Teaching methods:</u> Lecture with class discussion and students presentations, also case studies	
1. Weetman P.: Financial and management accounting, Pearson, 2016. XXIV. 2. Grabowski R.: Fundamentals of financial accounting, Warszawa, Warsaw School of Economics, 2015. 3. Horngren Ch. T.: Cost accounting, Pearson Education, 2015.	
<u>Forms and conditions of credit</u>  Work in class (50%): activity in the class - discussion and presentation on the selected topics Test and exercises - 50%	

Course: <b>Finance of enterprise/Corporate finance</b>	ECTS Points: 4
Course Code: 0300-ES1-2PFIP	
Language: English	
Course description: educational content – elective, optional course	
Lecturer: Dr Katarzyna Lewkowicz-Grzegorzcyk	
Semester: winter/ <u>summer</u>	Number of hours: Lecture: 30 Classes: 30
<u>Courses to be completed before enrollment to the course:</u> Principles of economics	
<u>Substantive content</u>	
<b>Lectures</b>	<b>Number of Hours</b>
The concept of the essence and functions of finance	4
Evolution and theories of money	4
Finances of enterprises and financial goals of the enterprise	5
Sources of financing and structure of property and capital	5
Property financing strategies	4
Management of receivables, inventories, liabilities and cash	4
Risk management	4
<b>Classes:</b>	<b>Number of Hours</b>
The value of money over time	6
Sources and structure of capital and goodwill	6
Financing strategies	6
Profitability	6
Leverage mechanisms in risk assessment	6
<u>Aim of the course:</u> The aim of teaching the subject is to familiarize with the basic aspects of corporate finances and financial decision-making, and to acquire the ability to understand the rules of the financial system functioning in the economy through the prism of enterprises, streams and financial resources in the enterprise. Complementary purpose of teaching is to indicate the rules of financing and investing capital in the company, selection and use of tools monitoring the management of short-term company finances and the basics of risk management.	
<u>Teaching methods:</u> Lecture with class discussion and students presentations, also case studies	
R.Brealey, S.Myers, F.Allen, Principles of Corporate Finance, Global edition, McGraw-Hill, 2011 E. Brigham, Financial management : theory and practice, Mason, Ohio : South-Wester Cengage Learning, 2008	
<u>Forms and conditions of credit</u>  Work in class (50%): activity in the class, presentation - discussion on the selected topics Essay - 50%	

Course: <b>Company Finances Management / Management of Enterprise Finance</b>	ECTS Points: 4
Course Code:	
Language: English	
Course description: educational content – elective, optional course	
Lecturer: Dr Katarzyna Lewkowicz-Grzegorzcyk	
Semester: winter/ <u>summer</u>	Number of hours: Lecture: 30 Classes: 30
<u>Courses to be completed before enrollment to the course:</u>	
Principles of economics	
<u>Substantive content</u>	
<b>Lectures/classes</b>	<b>Number of Hours</b>
Financial management - preliminary issues	3/3
The value of money account in financial management	3/3
Analysis of the break-even point (BEP)	3/3
Use of leverage in business management	3/3
Financial statements	3/3
Indicative analysis	3/3
Managing the company's working assets	3/3
Statement of cash flows	3/3
Cost and structure of capital	3/3
Impact of taxes on the company's performance	3/3
<u>Aim of the course:</u>	
<ul style="list-style-type: none"> <li>- presentations of the basic terminology used in the theory and practice of corporate finance management</li> <li>- presentation of the basic relationships important in the company's finances</li> <li>- acquainting students with the methods and tools used in the company's finances</li> </ul>	
<u>Teaching methods:</u>	
Lecture with class discussion and students presentations, also case studies	
E. Brigham, Financial management : theory and practice, Mason, Ohio : South-Wester Cengage Learning, 2008	
R.Brealey, S.Myers, F.Allen, Principles of Corporate Finance, Global edition, McGraw-Hill, 2011	
<u>Forms and conditions of credit</u>	
Work in class (50%): activity in the class, presentation - discussion on the selected topics	
Essay - 50%	