



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Finance and accounting

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### Course

Field of study

Logistics

Area of study (specialization)

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Level of study

First-cycle studies

Form of study

part-time

Year/Semester

2/4

Profile of study

general academic

Course offered in

Polish

Requirements

compulsory

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### Number of hours

Lecture

12

Tutorials

12

Laboratory classes

0

Projects/seminars

0

Other (e.g. online)

0

### Number of credit points

4

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### Lecturers

Responsible for the course/lecturer:

Marcin Nowak, Ph.D., Eng.

marcin.nowak@put.poznan.pl

514 541 507

Faculty of Engineering Management

60-965 Poznań

2 J. Rychlewskiego Str.

Responsible for the course/lecturer:

Karolina Bondarowska, Ph.D., Eng.

karolina.bondarowska@put.poznan.pl

61 665 33403

Faculty of Engineering Management

60-965 Poznań

2 J. Rychlewskiego Str.

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### Prerequisites

1. In terms of knowledge - the student has basic knowledge of business management, logistics and economics



2. In terms of skills, the student has the ability to perceive, associate and interpret phenomena occurring in the economy, especially in relation to business management

3. In terms of social competence - the student should be aware of the social context of enterprises and understand basic social phenomena, understand and be prepared to take social responsibility for decisions in the functional areas of the enterprise, have the ability to express themselves in a group and be able to present their views on discussed topics, be characterized by commitment to perform tasks.

### Course objective

1. Acquaint students with the basic categories of finance and accounting.
2. To develop practical skills related to the knowledge of financial markets and instruments.
3. To develop the ability to assess data provided by accounting.

### Course-related learning outcomes

#### Knowledge

1. The student has basic knowledge of management characteristic for logistics and supply chain management within the course [P6S\_WG\_08].
2. The student knows the basic dependencies necessary to understand non-technical conditions of engineering activity and the basic principles of health and safety at work within the course [P6S\_WK\_08].
3. The student has basic knowledge of finance and accounting.

#### Skills

1. The student is able to evaluate and critically analyse from the economic point of view a selected problem within the framework of logistics and its detailed issues as well as supply chain management within the conducted course [P6S\_UW\_06].
2. The student is able to choose appropriate tools and methods to solve a problem within the framework of logistics and supply chain management, as well as to use them effectively within the conducted course [P6S\_UO\_02].
- 3 The student is able to identify changes in requirements, standards, regulations, technical progress and the reality of the labour market, and on their basis determine the needs for supplementing knowledge within the conducted course [P6S\_UU\_01].
4. The student is able to assess the financial condition of the company.

#### Social competences

1. The student is aware of initiating activities related to the formulation and transmission of information and cooperation in society in the field of logistics within the framework of the conducted subject [P6S\_KO\_02].



2. The student is aware of cooperation and group work on solving problems within the framework of logistics and supply chain management within the conducted course [P6S\_KR\_02].
3. The student thinks and acts in an entrepreneurial way.
4. The student actively cooperates in the group assuming different roles.

### Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

The knowledge acquired during the lecture is verified by two 45-minute tests carried out during the 3rd and 6th lectures. Each of the test consists of 10-15 questions (test and open questions) scored differently. The pass marker threshold: 50% of the points obtained.

Skills acquired as part of the exercises are verified on the basis of credit work consisting in assessing the financial condition of the selected company. The student assesses the financial condition of the company on the basis of the preliminary analysis of the balance sheet and the profit and loss account and the indicator analysis of profitability, liquidity, efficiency and debt. The credit threshold: 50% of points obtained.

### Programme content

1. Financial market - essence, segments, typology, financial instruments; 2. Debt, equity, derivatives and financial instruments and risks; 3. Essence of the banking system; 4. Essence of the tax system; 5. Sources of financing of business activities; 6. Basics of financial reporting; 7. Indicative analysis of profitability, liquidity, debt and efficiency of the company; 8. Hedging; 9. Evaluation of effectiveness of investment projects; 10. Legal basis of accounting, accounting records; 11. International Financial Reporting Standards; 12. Internal and external audit; 13. International financial market

### Teaching methods

Lecture: multimedia presentation illustrated with examples given on the board.

Classes: multimedia presentation illustrated by examples given on the blackboard and performing tasks recommended by the instructor - practical exercises.

### Bibliography

Basic

1. Gabrusewicz W., Podstawy analizy finansowej, PWE, Warszawa 2007.
2. Sierpińska M., Jachna T., Ocena przedsiębiorstwa wg standardów światowych, PWN, Warszawa 2011.
3. Jajuga K., T., Inwestycje, PWN, Warszawa 1998.
4. Dębski W., Rynek kapitałowy i jego mechanizmy, PWN, Warszawa 2001.



5. Ustawa o rachunkowości z 1994r

Additional

1. Brigham E., Podstawy zarządzania finansami, PWE, Warszawa 1997
2. Makroświat. Podręcznik z ćwiczeniami do makroekonomii, Gajowiak M.(red.),WPP, Poznań 2012.
3. Socha J., Rynek papierów wartościowych w Polsce, Olympus, Warszawa 2003.
4. Biegański M., Janc A., Hedging i nowoczesne usługi finansowe, Wyd. AE w Poznaniu, Poznań 2001.
5. Mikita M., Pełka W., Rynki inwestycji alternatywnych, Poltext, Warszawa 2009.

**Breakdown of average student's workload**

	Hours	ECTS
Total workload	100	4,0
Classes requiring direct contact with the teacher	24	1,0
Student's own work (literature studies, preparation for exercises, preparation for tests, preparation of the elaboration) <sup>1</sup>	76	3,0

<sup>1</sup> delete or add other activities as appropriate