

Course name:

Business Analysis and Controlling

ECTS	6
Course status	
Course final assessment /evaluation of outcomes	<i>Exam / graded credit</i>
Prerequisite	<i>Knowledge of English at b2 level</i>

Main field of study:**Economics (Business Economics)**

Educational profile	General academic
Code of studies and education level	bachelor
Semester of studies	summer
Language of instruction	English

Course offered by:

Name of faculty offering the course	Faculty of Agriculture and Economics
Name of department offering the course	Department of Management and Economics of Enterprises
Course coordinator	Monika Szafrńska, Andrzej Krasnodębski

Learning outcomes:

Symbol of outcome	Description of the learning outcome	Reference to main field of study outcomes	Area symbol*
KNOWLEDGE – student knows and understands			
BAC_W01	<i>Student will improve the understanding of system procedures and methods used in financial and economic analysis of ex post and ex ante.</i>	EK2_W03 EK2_W14	SE
SKILLS – student is able to			
BAC_U01	<i>Student will be able to use basic methods of analysis, not only as a tool for the assessment of the financial and economic situation of the company, but also as a tool for business evaluation and as a mean of controlling the company.</i>	EK2_U03 EK2_U12 EK2_U14 EK2_U18	SE
SOCIAL COMPETENCIES – student is ready to:			
BAC_K01	<i>Sudent will be able to organize work in a small team to perform a specific task and to write projects and present them to the public.</i>	EK2_K04 EK2_K05 EK2_K07	SE

Teaching contents

Lectures	39 hours
Topics	<ol style="list-style-type: none"> 1. The essence and importance of business analysis 2. Analytical financial reports 3. Assessment of the dynamics and structure of assets and capital. Development of an

	<p><i>adequate structure of assets and capital</i></p> <ol style="list-style-type: none"> 4. <i>Ratio analysis</i> 5. <i>Time value of money</i> 6. <i>Cash flow</i> 7. <i>Cost of capital</i> 8. <i>Financial planning</i> 9. <i>Controlling as a term, functions of controlling, its developmental stages, the concept of controlling</i> 10. <i>Operational controlling</i> 11. <i>Strategic controlling</i> 12. <i>Liquidity controlling</i> 13. <i>Controlling of working capital</i> 14. <i>Cost controlling</i> 15. <i>Investment controlling</i>
Accomplished learning outcomes	BAC_W01
Means of verification, rules and criteria of assessment	<p><i>Lectures:</i></p> <p><i>written exam - a written form of answers to questions about the issues discussed in lectures.</i></p> <p><i>A (100-93 points), B (92-86), C (85- 78), D (77-71), E (70-64). FX 63 and less.</i></p>
Classes: 13 hours	
Topics	<ol style="list-style-type: none"> 1. <i>Preparation of analytical data</i> 2. <i>Analysis of the dynamics and structure of the balance sheet</i> 3. <i>Ratio analysis</i> 4. <i>Time value of money</i> 5. <i>Financial planning</i> 6. <i>Liquidity controlling</i> 7. <i>Controlling of working capital</i> 8. <i>Cost controlling</i> 9. <i>Presentation of projects</i>
Accomplished learning outcomes	BAC_U01, BAC_K01
Means of verification, rules and criteria of assessment	<p><i>Exercises: final grade is the average of forming grades obtained during exercises for activity in classes, i.e. the implementation of individual work and performed team tasks (in groups or in pairs) during the exercises.</i></p> <p><i>Final mark = 0.6 x exam grade (lectures) + 0.4 x summary mark (exercises).</i></p>
References:	
Basic	<ol style="list-style-type: none"> 1. Micherda, B. (red.) 2011. Sprawozdania finansowe i ich analiza. Stowarzyszenie Księgowych w Polsce, Warszawa, 350 p., ISBN 978-83-7228-266-8 2. Eschenbach, R. Et al. 2000. Controlling. ASPI Publishing, 812 p., ISBN 80-85963-86-8
Supplementary	1. Marciniak, S. 2008. Controlling. Teoria,

	zastosowanie. Difin, Warszawa, 109 p., ISBN 0860-2506 z.19
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Structure of learning outcomes

Area of academic study: S - social studies	6 ECTS **
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Structure of student activity

Contact hours	80	hrs.	3.2 ECTS**
Including:			
lectures	39	hrs.	
classes and seminars	13	hrs.	
consultations	25	hrs.	
participation in research	0	hrs.	
obligatory traineeships	0	hrs.	
participation in examination	3	hrs.	
e-learning	0	hrs.	ECTS**
student own work	70	hrs.	2.8 ECTS**

*Areas of academic study in the fields of: H- humanities; S - social studies; P – biological sciences; T – technological sciences; M- medical, sport and health sciences; R – Agricultural, forestry and veterinary sciences; A – the arts

** stated with an accuracy to 0.1ECTS, where 1 ECTS = 25 - 30 hours of classes