

Course name: Business Analysis and Controlling

ECTS	6
Course status	Erasmus elective course
Course final assessment /evaluation of outcomes	exam
Prerequisite	knowledge of English at b2 level

Main field of study:

Educational profile	general academic
Code of studies and education level	bachelor/master
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 Economics and Food Economy
Course coordinator	Alina Klonowska

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_W1 BAC_W2	- fundamental components of a financial report - issues related to the development of financial analyses, as well as financial planning (budgeting) and controlling	EK2_W03 EK2_W14	SE
SKILLS – student is able to			
BAC_U1 BAC_U2 BAC_U3	- perform a financial analysis of the company - identify business needs - determine necessary solutions through planning	EK2_U03 EK2_U12 EK2_U14 EK2_U18	SE
SOCIAL COMPETENCIES – student is ready to:			
BAC_K1 BAC_K2	- plan and control the implementation of the company's objectives - make optimal economic decisions	EK2_K04 EK2_K05 EK2_K07	SE

Teaching contents

Lectures	26 hours
Topics	<ol style="list-style-type: none"> 1. The essence and significance of financial analysis and controlling in business practice 2. Elements of the financial report of a non-financial enterprise 3. Preliminary, vertical and horizontal analysis 4. Ratio analysis 5. Financial planning and controlling
Accomplished learning outcomes	BAC_W1 BAC_W2
Means of verification, rules and criteria of assessment	Written exam. Text with gaps to fill divided by few parts + open questions. Assessment criteria: <ul style="list-style-type: none"> • positive grade from 50% • positive grade from exercises is needed to pass the exam • share of the grade from lectures in the final grade: 50%
Classes:	26 hours

Topics	<ol style="list-style-type: none"> 1. Elements of financial statements on the example of selected enterprises 2. Assessment of the dynamics and structure of assets and liabilities of selected enterprises 3. Characteristics and assessment of development of financial indicators in selected industries 4. Ex ante and ex post analysis of financial data 5. Strategic and operational controlling 6. Financial controlling – instruments
Accomplished learning outcomes	BAC_U1 BAC_U2 BAC_U3 BAC_K1 BAC_K2
Means of verification, rules and criteria of assessment	<p>- Completion of Problem Sets - Completion of Term Project. Problem sets will count for 50% of final grade The term project will count for 50% of final grade.</p> <p>The assessment is positive for meeting at least three of the four conditions for assessing the term project (time management, clarity, conciseness, originality). Share of assessment from exercises in the final assessment: 50%.</p>

References:

Basic	Bigel K.S. (2022), Introduction to Financial Analysis, Open Touro, New York (pdf, on line) Paul D., Cadle J. (2020), Business Analysis, BCS; Edition 4th ed.
Supplementary	Gospodarowicz M., Ślęzak E. (2015), Corporate Financial Analysis, Warsaw School of Economics Strupczewski, G; Thlon, M; Klonowska, A. (2021) Alternative risk transfer in medium- sized and large companies: The case of Poland, Journal of International Studies, Vol. 14, No. 2.

Structure of learning outcomes

Area of academic study: SE	6 ECTS
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Structure of student activity

Contact hours	57	hrs.	2,3	ECTS**
Including:				
lectures	26	hrs.		
classes and seminars	26	hrs.		
consultations	3	hrs.		
participation in research		hrs.		
obligatory traineeships		hrs.		
participation in examination	2	hrs.		
e-learning		hrs.		ECTS**
student own work	93	hrs.	3,7	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 0.1 ECTS, where 1 ECTS = 25 - 30 hours of classes