



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Financial analysis and fundraising opportunities supporting circular economies

### Course

Field of study

Circular System Technologies

Area of study (specialization)

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Level of study

First-cycle studies

Form of study

full-time

Year/Semester

1/2

Profile of study

general academic

Course offered in

Polish

Requirements

elective

### Number of hours

Lecture

30

Tutorials

0

Laboratory classes

0

Projects/seminars

0

Other (e.g. online)

0

### Number of credit points

3

### Lecturers

Responsible for the course/lecturer:

dr hab. Marek Szczepański, prof. PP,

Wydział Inżynierii Zarządzania, Instytut Logistyki, Zakład Ekonomiki Przedsiębiorstw, Inwestycji i Ubezpieczeń, bud. WA-WIZ, pok. 338, tel. 61 665 33 93, marek.szczepanski@put.poznan.pl

Responsible for the course/lecturer:

dr Krzysztof Kołodziejczyk

Wydział Inżynierii Zarządzania, Instytut Logistyki, Zakład Ekonomiki Przedsiębiorstw, Inwestycji i Ubezpieczeń, bud. WA-WIZ, pok. 331, tel. 61 665 34 11, krzysztof.kolodziejczyk@put.poznan.pl

### Prerequisites

None.



### Course objective

The aim of the course is to familiarize students with the methods and instruments of financial analysis of the company and the sources of financing of investment projects within circular economy.

### Course-related learning outcomes

Knowledge

Student:

1. Has knowledge of the development of ideas, goals, principles of operation and the organizational structure of the circular economy; knows the economic, economic and legal-administrative aspects of its functioning along with their interrelationships [K\_W05].
2. Knows the principles and methodology of economic evaluation of engineering activities [K\_W16].
3. Knows the general principles of creating and developing forms of individual entrepreneurship [K\_W25].

Skills

Student:

1. Selects methods of process control and quality assessment of raw materials, products and waste [K\_U10].
2. Analyzes and verifies the existing technical solutions in the field of closed-loop technology [K\_U11].
3. Using analytical, simulation and experimental methods, knows how to formulate assumptions and methods of their implementation for simple engineering tasks in the design and operation of installations used in closed-loop technologies [K\_U22].

Social competences

Student:

1. Supports the idea of a harmonious, global civilization and economic development, promoting the principles of a circular economy, sustainable development and rational management of natural environment resources on a local and global scale [K\_K09].
2. Understands the need to communicate to the society - incl. through the mass media - full information about the benefits and challenges related to the implementation of the circular economy concept [K\_K11].

### Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

1. Written test on theory and tasks during the last lecture.
2. During the semester, the material is repeated in the form of a selection test, e.g. the Kahoot test or on the Moodle platform.



3. Students who are particularly interested in the subject have the opportunity to deepen the chosen topic and methodology through a case study, prepared under the supervision of a lecturer.

### Programme content

1. Economic analysis in the enterprise (Essence, subject, classification and tasks. Stages of the analysis process).
2. Initial assessment of the company's financial condition (horizontal and vertical balance sheet analysis. Initial profit and loss account analysis).
3. Indicator analysis of the company's financial condition (profitability, financial liquidity, debt and operational efficiency).
4. Analysis of property assets.
5. Analysis of capital resources
6. The specific risk of companies implementing the idea of a circular economy.
7. Business models for an enterprise operating in circular economy.
8. Sources of financing for companies implementing the idea of circular economy.
9. Management accounting instruments that can support circular economies.
10. The role of bank guarantees in financing business ventures under circular economies.
11. Support programs for circular economy from public authorities.

### Teaching methods

1. Lecture.
2. Case study.

### Bibliography

Basic

1. Jerzemowska M. (red. nauk), Analiza ekonomiczna w przedsiębiorstwie, PWE, Warszawa 2018.
2. Sierpińska M., Jachna T., Ocena przedsiębiorstwa według standardów światowych, PWN, Warszawa 2012.
3. Gabrusewicz W., Analiza finansowa przedsiębiorstwa. Teoria i zastosowanie. PWE, Warszawa 2013.
4. Sierpińska M., Jachna T., Metody podejmowania decyzji finansowych. Analiza przykładów i przypadków. Wydawnictwo Naukowe PWN 2007.
6. Ustawa z dnia 29 września 1994 r. o rachunkowości. Dz. U. 2019 poz. 351.



Additional

1. Komisja Europejska, Komunikat Komisji do Parlamentu Europejskiego, Rady, Europejskiego Komitetu Ekonomiczno-Społecznego i Komitetu Regionów, Ku gospodarce o obiegu zamkniętym: program „zero odpadów” dla Europy, 2014.
2. Ellen MacArthur Foundation, Towards the circular economy, tom 1, 2012.

**Breakdown of average student's workload**

	Hours	ECTS
Total workload	75	3,0
Classes requiring direct contact with the teacher	38	1,5
Student's own work (literature studies, preparation for tests) <sup>1</sup>	37	1,5

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