



COURSE DESCRIPTION CARD - SYLLABUS

Course name

Business and financial management of transport company

Course

Field of study

Year/Semester

Transport

2/3

Area of study (specialization)

Profile of study

Road Transport

general academic

Level of study

Course offered in

Second-cycle studies

Polish

Form of study

Requirements

part-time

elective

Number of hours

Lecture

Laboratory classes

Other (e.g. online)

9

0

0

Tutorials

Projects/seminars

9

0

Number of credit points

2

Lecturers

Responsible for the course/lecturer:

Responsible for the course/lecturer:

Jakub Kowalczyk, PhD (Eng.) email:

jakub.kowalczyk@put.poznan.pl ph. 61 6652248

Faculty of Civil and Transport Engineering

3 Piotrowo street, 60-965 Poznan

Prerequisites

The student has a general knowledge of the rules governing business activities in the field of road transport.

The student should demonstrate a general ability to identify problems related to financing the business activity.

The student is willing to deepen the knowledge of interdisciplinary subjects. The student is open to learning about new solutions related to the subject of education.

Course objective

The aim of the course is to familiarize students with the principles of a transport business, particular in financial aspects - in the area of financing activities, obtaining project funds, budget planning, invoicing, planning and applying price lists and applying tax law.



An additional goal is to obtain knowledge in accordance with Annex I to the Regulation (ec) no 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC with regard to modules D and E.

Course-related learning outcomes

Knowledge

The student knows the economic, legal and other conditions of the operation of transport companies.

The student has a basic knowledge of managing / running a business and an individual entrepreneurship.

Skills

The student is able to obtain information from literature, databases and other sources (in Polish and English), integrate it, interpret and critically evaluate it, draw conclusions, formulate and exhaustively justify opinions.

The student is able to define the directions of further learning and implement the process of self-education, including other people.

Social competences

The student understands that in the field of transport engineering, knowledge and skills very quickly become obsolete.

The student understands the importance of popularizing activities regarding the latest achievements in the field of transport engineering.

The student is aware of the need to develop professional achievements and to comply with the rules of professional ethics.

Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Written and oral exam. During the written exam, the student writes down the most important issues and diagrams that are discussed in the oral part of the exam.

Activity at tutorials, including participation in discussions. An exam to verify the learning outcomes.

Programme content

1. Value added tax (VAT) on transport services, taxes on motor vehicles, taxes on certain vehicles used in road haulage, road tolls and charges for the use of infrastructure, income tax.
2. Regulations and practices related to the use of checks, bills of exchange, promissory notes, credit cards and other means of payment and methods of payment.
3. Forms of granting loans (bank loan, documentary letter of credit, guarantee deposit, mortgage loan, leasing, rental, factoring).



4. The concept and preparation of the balance sheet, interpretation of the profit and loss account, evaluation of the company's profitability and its financial situation.
5. The company's cost components (fixed costs, variable costs, working capital, depreciation), determining costs per vehicle, per kilometer, per trip or per ton.
6. Diagram of the organization of employment in the enterprise and plan the performance of work.
7. Principles of marketing, advertising and public relations, including promotion of the sale of transport services and preparation of customer documentation (files).
8. Software for electronic data transmission in road transport.
9. Invoicing of road transport services, international trade rules (Incoterms) and their application.
10. Auxiliary transport activities, their role, function, rules on fares and pricing in public and private passenger transport.
11. Planning of transport routes in the practical aspect.

Teaching methods

Lecture with a multimedia presentation, tutorials - solving problem task, study classes.

Bibliography

Basic

1. Rozporządzenie Parlamentu Europejskiego i Rady (WE) nr 1071/2009 z dnia 21 października 2009 r. ustanawiające wspólne zasady dotyczące warunków wykonywania zawodu przewoźnika drogowego i uchylające dyrektywę rady 96/26/we.
2. Ustawa o publicznym transporcie zbiorowym
3. Red. Mitraszewska I.: Organizacja i funkcjonowanie przedsiębiorstwa transportu drogowego rzeczy, wyd. Instytutu Transportu Samochodowego, Warszawa, 2019
4. Aleszczyk J.: Rachunkowość finansowa od podstaw, ZYSK I S-KA, Poznań, 2016
5. Pfaff J., Strojek-Filus M.: Podstawy rachunkowości z uwzględnieniem MSSF, Wydawnictwo Naukowe PWN, Warszawa, 2020
6. Nykiel W.: Prawo podatkowe w Polsce, DIFIN Spółka Akcyjna, Warszawa, 2018.

Additional

1. Madej B, Michnikak J, Madej R, Kurcz J, Certyfikat kompetencji zawodowych - Podręcznik przewoźnika drogowego; wyd. Akademia Transportu i przedsiębiorczości, spółka z o.o., Warszawa, 2019.
2. Adair C.B., Murray B.A.: Radykalna reorganizacja firmy. Wydawnictwa Naukowe PWN, Warszawa, 2002.



Breakdown of average student's workload

	Hours	ECTS
Total workload	50	2,0
Classes requiring direct contact with the teacher	18	1,0
Student's own work (literature studies, preparation for laboratory classes/tutorials, preparation for tests/exam, project preparation) ¹	32	1,0

¹ delete or add other activities as appropriate