



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Economic activity and financial management of the enterprise [S2Log2-MPTS>DGIZFP]

### Course

Field of study  
Logistics

Year/Semester  
2/3

Area of study (specialization)  
Manager of a Transport and Forwarding Company

Profile of study  
general academic

Level of study  
second-cycle

Course offered in  
Polish

Form of study  
full-time

Requirements  
elective

### Number of hours

Lecture  
15

Laboratory classes  
0

Other (e.g. online)  
0

Tutorials  
15

Projects/seminars  
15

### Number of credit points

3,00

### Coordinators

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### Lecturers

### Prerequisites

The student has basic knowledge and skills in the field of economics (basics of macro- and microeconomics). He is able to independently obtain knowledge about the state of the economy and its selected sectors on the basis of reliable sources of economic information (statistical data, analytical studies).

### Course objective

The aim of the course is to provide students with knowledge and skills on how to conduct and finance the activities of enterprises, with particular emphasis on logistics companies.

### Course-related learning outcomes

Knowledge:

1. Student knows extended issues in the field of financial management in a logistics company

[P7S\_WG\_08]

2. Student knows best practices in the acquisition of external financing sources for logistics companies

[P7S\_WK\_04]

#### Skills:

1. Student is able to collect based on the literature on the subject and other sources (in Polish and English) and in an orderly way present information on financing and financial risk management in a logistics company [P7S\_UW\_01]
2. Student can communicate with the help of properly selected means in the professional center and in contacts with financial institutions (banks, insurers, factoring companies) [P7S\_UW\_02]
3. Student is able to make a critical analysis of technical solutions used in the process of business activity, with particular emphasis on secure communication channels with financial service providers can [P7S\_UW\_04]
4. Student can design a business plan for a logistics company [P7S\_UK\_01]
5. Student is able to identify changes in requirements, standards, regulations, technical progress and the reality of the labor market, and on their basis determine the need to supplement one's own and others' knowledge [P7S\_UU\_01]

#### Social competences:

1. Student recognizes cause-and-effect relationships in the implementation of the set goals and gradation of the significance of alternative or competitive tasks [P7S\_KK\_01]
2. Student can plan and manage business ventures in a creative way [P7S\_KO\_01]
3. Student is able to inspire and organize the learning process of other people within the framework of issues related to running and financing business activity in logistics [P7S\_KR\_02]

### Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Lecture: Formative assessment: preparation in groups (up to 3 people) of a presentation or essay on a selected of the given topics related to the subject program. Summary assessment: final test.

Exercise: Formative assessment: assessment of current activity during classes. Summary assessment: final test.

Project: Evaluation of the prepared, presented and discussed business plan for logistic company.

### Programme content

The program covers issues of running and financing the activities of enterprises, with particular emphasis on enterprises logistics.

### Course topics

#### Lecture:

Organizational and legal forms of creating and running enterprises. Preparing an organization scheme of employment in an enterprise and planning work performance. Different categories of auxiliary transport activities, their role, functions and - in appropriate cases - their status. Budget. Cost components of an enterprise (fixed costs, variable costs, working capital, depreciation, etc.) and be able to calculate the cost per vehicle, per kilometer, per trip or per ton; Internal and external sources of financing business activity. Different forms of credit granted (bank credit, documentary credit, guarantee deposit, mortgage credit, leasing, rental, factoring, etc.) and the resulting fees and obligations. Financial instruments used in settlements of enterprises in the TSL industry. Regulations and practices related to the use of checks, bills of exchange, own bills of exchange, credit cards and other means of payment and methods of payment. Financial statements. Balance sheet - how to prepare it and how to read it. Profit and loss account - how to read and interpret it. Assessment of the profitability of the enterprise and its financial situation, in particular on the basis of financial indicators; Regulations on invoicing services in road transport of goods and passengers, international trade rules (Incoterms) and their application. Regulations on tolls and tariffs in public and private passenger transport. Principles of marketing, advertising and public relations, including promotion of sales of transport services and preparation of customer files. Software for electronic data transmission in road transport. Different forms of insurance related to road transport (civil liability, accident/life insurance, non-life insurance and baggage insurance) and guarantees and resulting obligations.

Exercises: Analysis and evaluation of the company's financial situation on the basis of financial reports (balance sheet, profit and loss account). Analysis of profitability and efficiency of investments (with pay back period and NPV measures). Cost analysis of a logistic company - case study.

Project: Preparation of a business plan for a logistic company.

## Teaching methods

Lecture: problem lecture.

Exercises: case studies, business stories.

Project: project method.

## Bibliography

Basic:

1. Bartkiewicz P., Szczepański M. (red.), Podstawy zarządzania finansami przedsiębiorstw. Instrumenty, metody, przykłady, zadania, Wydawnictwo Politechniki Poznańskiej, Poznań, 2016.
2. Gołębska E., Koszty obsługi logistycznej w przedsiębiorstwie [w:] Gołębska E. (red.), Logistyka, Wydawnictwo C.H. Beck, Warszawa, 2012, s. 129-153.
3. Gabrusewicz W., Analiza finansowa przedsiębiorstwa. Teoria i zastosowanie, PWE, Warszawa, 2014.

Additional:

1. Tokarski A., Tokarski M., Wójcik J., Biznesplan w praktyce, Wydawnictwo Fachowe CeDeWu.pl, Warszawa, 2007.
2. Hamrol M., Analiza finansowa przedsiębiorstwa - ujęcie sytuacyjne, Wydawnictwo Akademii Ekonomicznej w Poznaniu, Poznań, 2005.
3. Szczepański M., Ubezpieczenia w logistyce, Wydawnictwo Politechniki poznańskiej, Poznań, 2001.
4. Rybicki P., Finanse dla niefinansistów, Helion, Gliwice, 2007.

## Breakdown of average student's workload

	Hours	ECTS
Total workload	75	3,00
Classes requiring direct contact with the teacher	45	2,00
Student's own work (literature studies, preparation for laboratory classes/ tutorials, preparation for tests/exam, project preparation)	30	1,00