



COURSE DESCRIPTION CARD - SYLLABUS

Course name

Business and financial management of transport company [S2Trans1-TrD>DGIZFPT]

Course

Field of study

Transport

Year/Semester

2/3

Area of study (specialization)

Road Transport

Profile of study

general academic

Level of study

second-cycle

Course offered in

Polish

Form of study

full-time

Requirements

compulsory

Number of hours

Lecture

15

Laboratory classes

0

Other

0

Tutorials

15

Projects/seminars

0

Number of credit points

2,00

Coordinators

dr hab. inż. Jakub Kowalczyk

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Lecturers

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:

Credit in terms of lecture.

In terms of exercises - activity during the class and a final colloquium will be assessed.

Programme content

The module program covers issues closely related to running a transportation business. It covers such areas as taxes, forms of payment, bills of exchange, problems of credit and leasing, preparation of balance sheets and basics of accounting, marketing, problems of business management and route planning.

Course topics

Lecture topics:

1. Value-added tax (VAT) on transportation services, taxes on motor vehicles, taxes on certain vehicles used in road transportation of goods, tolls and fees for the use of infrastructure, income tax.
- 2 Regulations and practices related to the use of checks, bills of exchange, promissory notes, credit cards credit cards, and other means of payment and methods of payment.
3. Forms of credit (bank credit, documentary letter of credit, guarantee deposit, mortgage, leasing, renting, factoring).
4. Concept and preparation of the balance sheet, interpretation of the income statement, assessment of profitability enterprise and its financial position.
5. Cost components of the enterprise (fixed costs, variable costs, working capital, depreciation), determination of costs per vehicle, per kilometer, per trip or per ton.
6. The scheme of organization of employment in the enterprise and plan the performance of work.
7. Principles of marketing, advertising and public relations, including sales promotion of transportation services and preparation of customer records (files).
8. Software for electronic data transmission in road transport.
9. Invoicing of road transport services, international trade rules (Incoterms) including their application.
10. Ancillary transportation activities, their role, function, toll regulations and price lists in public and private passenger transportation.
11. Transport route planning in practical aspect.

Topics of exercises:

1. Route planning
2. Estimation of business profitability
3. Leasing calculations
4. Calculation of wages

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	45	2,00
Classes requiring direct contact with the teacher	30	1,50
Student's own work (literature studies, preparation for laboratory classes/ tutorials, preparation for tests/exam, project preparation)	15	0,50