Zał. nr 5 do ZW 25/2019

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| FACULTY OF COMPUTER SCIENCE AND MANAGEMENT  **SUBJECT CARD** Name of subject in Polish Grupy kapitałowe- istota, specyfika i praktyka funkcjonowania **Name of subject in English** Capital groups - the essence, specifics and practice of functioning  **Main field of study (if applicable): Management**  **Specialization (if applicable): Business management**  **Profile: academic**  **Level and form of studies: 1st, full-time studies**  **Kind of subject: optional**  **Subject code ZMZ1584**  **Group of courses NO** |

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|  | Lecture | Classes | Laboratory | Project | Seminar |
| Number of hours of organized classes in University (ZZU) |  |  |  | **30** |  |
| Number of hours of total student workload (CNPS) |  |  |  | **90** |  |
| Form of crediting |  |  |  | **crediting with grade** |  |
| For group of courses mark final course with (X) |  |  |  |  |  |
| Number of ECTS points |  |  |  | **3** |  |
| including number of ECTS points for practical (P) classes |  |  |  | **3** |  |
| including number of ECTS points for direct teacher-student contact (BK) classes |  |  |  | **1,0** |  |

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| **PREREQUISITES RELATING TO KNOWLEDGE, SKILLS AND OTHER COMPETENCES**  1. The student should have basic knowledge in the field of management, marketing, law and finance of enterprises. |

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| **SUBJECT OBJECTIVES**  C1. Gaining knowledge about management, fiscal and financial conditions as well as market conditions related to the functioning of capital groups,  C2 Acquiring the ability to diagnose the causes and problems characteristic of a capital group in perspective; market type, management structure, consolidated financial statements and ownership changes. |

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| **SUBJECT LEARNING OUTCOMES**  relating to knowledge:  PEK\_W01 Demonstrate ordered knowledge of the essence and specificity of capital groups.  PEK\_W02 Knows and can explain the premises for creating and managing a grouping of capital-related economic entities.  relating to skills:  PEK\_U01 Is able to search and use current information on the conditions and regulations regarding related entities.  PEK\_U02 Is able to diagnose and assess the state of organization of a specific capital group.  relating to social competences:  PEK\_K01 Is able to argue in the group forum the characteristics of a specific economic situation with the participation of a capital group.  PEK\_K02 Is oriented towards independent search of current economic information. |

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| **PROGRAM CONTENT** |

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| **Project** | | **Number of hours** |
| Proj 1 | Presentation of assumptions for workshops and a preliminary discussion of the importance of knowledge about capital groups in the global economy | **2** |
| Proj 2 | Analytical perspectives for the assessment of capital groups | **2** |
| Proj 3 | Methodological problems - types of capital groups | **2** |
| Proj 4 | Basic conditions of capital groups - reporting and taxes | **2** |
| Proj 5 | Problems of investing and marketing capital groups | **2** |
| Proj 6 | Transfer prices | **2** |
| Proj 7 | Preliminary discussion of diagnostic tasks for specific examples. Comments on articles referring to the specifics of capital groups. | **2** |
| Proj 8 | Final approval of diagnostic tasks. Comments on articles referring to the specifics of capital groups | **2** |
| Proj 9 | Formulation and visualization of conclusions from the analysis - discussion | **2** |
| Proj 10 | Presentation of a selected capital group - a synthetic approach | **4** |
| Proj 11 | Presentation of a selected capital group, detailed view | **4** |
| Proj 12 | Consultation of diagnostic work. Comments on articles referring to the specifics of capital groups. | **2** |
| Proj 13 | Receipt of diagnostic works | **2** |
|  | Total hours | **30** |

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| **TEACHING TOOLS USED** |
| N1. Multimedia presentation  N2. Consultations  N4. Practical exercises - commentary on articles from the professional press  N5. Presentation of diagnostic work  N6. Discussion of effects (or reasons for failure) during the presentation of student work results |

**EVALUATION OF SUBJECT LEARNING OUTCOMES ACHIEVEMENT**

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| **Evaluation** (F – forming (during semester), P – concluding (at semester end) | Learning outcomes number | Way of evaluating learning outcomes achievement |
| F1 | PEK\_W01  PEK\_W02 | Participation in problem discussions |
| F2 | PEK\_U01  PEK\_U02 | Example presentation |
| F3 | PEK\_U01  PEK\_U02 | Preparation of diagnostic work |
| F4 | PEK\_U01  PEK\_U02  PEK\_ K01  PEK\_ K02 | Comments on current economic problems |
| C(Proj) = 0,2\*F1+0,3\*F2+0,4\*F3+0,1\*F4 | | |

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| **PRIMARY AND SECONDARY LITERATURE** |
| **PRIMARY LITERATURE:**   1. [Wprowadzenie do sprawozdawczości, analizy i informatyki finansowej /Edward Radosiński. Warszawa : Wydawnictwo Naukowe PWN, 2010 2. Trocki M., grupy kapitałowe tworzenie i funkcjonowanie PWN, Warszawa, 2004, 3. Aluchna M. Kierunki rozwoju polskich grup kapitałowych –perspektywa międzynarodowa, oficyna wyd. SGH, Warszawa 2010, 4. Kroik J. Podstawy funkcjonowania grup kapitałowych, materiały własne przygotowane w PPT, Politechnika Wrocławska 2012, na prawach rękopisu.   **SECONDARY LITERATURE:**   1. Turna J. Rachunkowość i finanse grupy kapitałowej, Difin, 2004, 2. Szymański K., Pietrasik A., Ceny transferowe, ODDK, Gdańsk, 2003 i inne pomocnicze 3. Gołąb P., Grupy kapitałowe na współczesnym rynku ubezpieczeniowym, Warszawa: Poltext ,2012 |
| **SUBJECT SUPERVISOR (NAME AND SURNAME, E-MAIL ADDRESS)** |
| **Dr inż. Agnieszka Parkitna** agnieszka.parkitna@pwr.edu.pl |