

**DOCTORAL SCHOOL OF WROCLAW UNIVERSITY OF SCIENCE AND
TECHNOLOGY**

SUPERVISOR/TEAM/ DECLARING/CONDUCTING COURSE: Tadeusz Dudycz.
DEPARTMENT: Department of IT and Management
SCIENTIFIC DISCIPLINE: management and quality science

COURSE CARD

Course name in Polish: Finanse przedsiębiorstw.
Course name in English: Corporate Finance
Course language Polish / English*
University-wide general course type*:
The course is intended for all PhD students: YES / NO

- 1) ~~BASIC COURSE~~
- 2) ~~SPECIALIST COURSE~~
- 3) ~~SEMINAR~~
- 4) ~~HUMANISTIC COURSE~~
- 5) ~~LANGUAGE~~

Subject code: NZQ100084W

* delete as applicable

	Lecture	Foreign language course	Seminar	Mixed forms
Number of hours of organized classes in university (ZZU)	30			
Grading	Exam	Exam	Oral presentation	Exam, inspection, evaluation classes
Number of ECTS points				

PREREQUISITES RELATING TO KNOWLEDGE, SKILLS AND OTHER COMPETENCES

- 1. Principle of accounting
- 2. Economie

COURSE OBJECTIVES

- C1 Acquainting with the latest tendencies and changes occurring in the area of accounting and corporate finances.
- C2

PROGRAM CONTENTS

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Form of classes – lecture (Lec)		Number of hours
Lec1	History and introduction to the accounting theory	2
Lec2	Concept and measurement of profit in accounting	4
Lec3	Assumptions of the International Accounting Standards conceptual framework	4
Lec4	Fair value as the basic measurement paradigm in accounting	2
Lec5	Measurement and monitoring of the value creation processes	8
Lec6	Measurement and reporting of the intellectual capital	6
Lec7	Behavioral finance	4
....		
Total hours:		30

Form of classes – foreign language course (Lng)		Number of hours
Lng1		
Lng2		
Lng3		
..		
Total hours:		

Form of classes – seminar (Sem)		Number of hours
Sem1		
Sem2		
Sem3		
...		
Total hours:		

Form of classes – mixed forms (mix)		Number of hours
Mix1		
Mix2		
Mix3		
...		
Total hours		

TEACHING TOOLS USED		
N1. Multimedia presentation		
N2.		
N3.		

ACHIEVED SUBJECT LEARNING OUTCOMES		
Type of learning outcome	Code of learning outcome	Assessment of learning outcome

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Knowledge	P8S_WG	exam
Skills	P8S_UK	Assessment of participation in discussion
Skills	P8S_UW	Assessment of participation in discussion
Social competence	P8S_KK	
Social competence	P8S_KO	
...		

PRIMARY AND SECONDARY LITERATURE

PRIMARY LITERATURE:

- [1] E. A. Hendriksen, M. F. van Breda. Teoria rachunkowości, PWN Warszawa 2002
- [2] The Conceptual Framework for Financial Reporting, IFRS Foundation, 2017,
- [3] T. Dudycz, Zarządzanie wartością przedsiębiorstwa, PWE, Warszawa 2005.
- [4] S. Z. Benninga, O. H. Sarig. Finanse przedsiębiorstw. Metody wyceny, WIG-Press 2000
- [5] H. Shefrin, Beyond Greed and Fear: Understanding Behavioral Finance and the Psychology of Investing, Boston: Harvard Business School Press, 1999.
- [6] N. Barberis, R Thaler, A Survey of Behavioral Finance, NBER Working Paper No. 9222/2002
- [7] S. Kasiewicz, W. Rogowski, M. Kicińska, Kapitał intelektualny. Spojrzenie z perspektywy interesariuszy, Oficyna Ekonomiczna, Kraków 2006

SECONDARY LITERATURE:

- [1] L. A. Cunningham, Behavioral Finance and Investor Governance, Washington and Lee Law Review, 59/3, 2002
- [2] R. Ball, IFRS – 10 years later, Accounting and Business Research, 46:5, 2016
- [3] R. Ball, International Financial Reporting Standards (IFRS): pros and cons for investors, Accounting and Business Research, 2006.
- [4] T. Copeland, T. Koller, J. Murrin, Wycena mierzenie i kształtowanie wartości firm, WIG-PRESS, Warszawa 1997
- [5] R. H. Thaler, Zachowania niepoprawne. Tworzenie ekonomii behawioralnej, Media Rodzina, 2018.

SUBJECT SUPERVISOR (NAME AND SURNAME, E-MAIL ADDRESS)

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