



DESCRIPTION OF THE OBJECT

FIELD OF STUDY	MANAGEMENT
SPECIALISATION	Accounting and finance in the company
MODE OF STUDY	Full-time studies / Part-time studies
SEMESTER	5

Name of the subject	Group management	
Hourly dimension of particular forms of classes	Full-time studies – 30 Part-time studies – 18	
	• lectures Full-time studies – 10 Part-time studies – 8	
	• Exercises/lektorat Full-time studies – 20 Part-time studies – 10	

Learning objectives:	To introduce students to the notion, types and specific features of capital groups Capital groups in Poland in the financial, fuel, energy sector and NFI Legal solutions concerning capital groups in Poland (Corporate Income Tax Act, Accounting Act)
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Learning outcomes for the subject			
Number	Learning outcomes, a student who has successfully completed the course will be able to:	Reference of learning outcomes for the programme	The reference to the learning outcomes for the area
EK_W01	He/she has extended knowledge on the functioning of capital groups	K_W01	P6S_WG
EK_W02	He/she can analyse principles of operation of entities within capital groups	K_W08	P6S_WG P6S_UW
EK_U03	Can make economic choices	K_U03	P6S_UW
EK_U04	Has developed principles and methods of decision-making	K_U05	P6S_UW
EK_K05	To be able to make economic decisions independently	K_K04	P6S_KK
EK_K06	To be able to perform managerial functions in a business entity	K_K08	P6S_KO

Content number	Educational/ curricular content	Reference to learning outcomes for the subject
	Lectures	
T_01	Prerequisites, goals, meaning of capital concentration	EK_W01

T_02	The concept, types of capital groups - methods and principles of capital concentration	EK_W02
T_03	Polish legislation on capital concentration - tax capital group	EK_W02 EK_U03 EK_U04
T_04	Accounting of capital groups in Poland - Accounting Act and capital consolidation	EK_W02 EK_U04
T_05	Financial and banking holdings and banking and insurance groups	EK_K04 EK_K05
T_06	Anti-trust legislation in the US, EU and Poland	EK_K05
	Exercises	
T_07	Economic analysis of XI NFI	EK_W02 EK_U01
T_08	Development of the Swatch Group	EK_U02 EK_U01

Methods and forms of teaching	Educational and curricular content
Lecture with multimedia presentation of selected issues	T_01- T_06
Conversation lecture	T_02, T_05
Problem-based lecture	T_06
Informative lecture	
Discussion	T_06
Working with text	
Case study method	T_08
Problem-based learning	T_09
Didactic/simulation game	
Exercise method	T_03, T_06 – T_09
Workshop method	T_08 - T_09
Project method	T_09
Multimedia presentation	
Audio and/or video demonstrations	
Activation methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, „snowball” method, constructing „mind maps”)	
Other (which ones?) - ...	
...	

Evaluation criteria in relation to particular learning outcomes				
Learning outcome	For assessment 2	For assessment 3	For assessment 4	For assessment 5
EK_W01	Students do not know the concept and essence of capital groups	Student knows the basic issues of capital groups	Students know the basics of capital groups and their importance in the modern world	Students will gain extended knowledge of the basics of operation, areas and significance

				of capital groups in Poland and worldwide.
EK_W02	Student is unable to interpret the fields of activity of capital groups	The student is able to sufficiently present the basic areas of management of capital groups	The student has knowledge about legal aspects and management of capital groups in Poland	The student is prepared for the role of a manager in a capital group
EK_U03	Student does not know consolidated financial statements	Student knows consolidated financial statements	Students are familiar with consolidated financial statements and are able to interpret them	Students are familiar with consolidated financial statements and are able to create them independently
EK_U04	Student is not able to use the provisions of the Polish law on capital groups	Students will be able to apply the provisions of the Polish law on capital groups	Students do not know how to apply the provisions of Polish and European law on capital groups.	The student has knowledge how to form a capital group in Poland
EK_U05	Student does not know the principles of operation of holding companies	Student knows the principles of operation of fund holding and capital groups	Student knows well the rules of mixed holdings in Poland	Student can analyse NFI
EK_K06	Student does not know antitrust legislation	Student knows the basic principles of antimonopoly legislation in Poland	Student knows the basic principles of consumer protection in Poland and in the world	Student is able to use the law on consumer protection

Verification of learning outcomes	Symbole EK symbols for the module/subject					
	W01	W02	U03	U04	U05	K06
Written examination	X	X	X	X	X	X
Oral examination						
Written credit						
Oral credit						
Written colloquium						
Oral colloquium						
Test						
Project		X		X	X	
Written work						
Report						
Multimedia presentation						
	X	X	X	X	X	X
Other (which?) -						

Hourly teaching load and student workload	Full-time studies	Part-time studies
1. Lectures (joint participation of academics and students)	10	8

2. Other forms (joint participation of academic staff and students)	20	10
3. Consultation with the teacher	-	-
Total 1+2+3	30	18
4. Internships (carried out by students on their own)	—	—
5. Student's own work (including homework and project work, preparation for a credit/exam)	20	32
Total 4+5	20	32
SUMMARY 1+2+3+4+5	50	50
Total ECTS credits according to the study plan	2	

Reference literature	<ol style="list-style-type: none"> 1. Beksiak J., <i>Ekonomia</i>, Wydawnictwo Naukowe PWN, Warszawa 2000 2. Duraj J., <i>Podstawy Ekonomiki Przedsiębiorstwa</i>, Polskie Wydawnictwo Ekonomiczne, Warszawa 2004 3. Gołąb P., <i>Grupy kapitałowe na współczesnym rynku ubezpieczeń</i>, Poltext Warszawa 2012 4. Grudzewski W., M., I. K. Hejduk, <i>Projektowanie systemów zarządzania</i>, Difin, Warszawa 2001 5. Ignatowski R, <i>Koncepcje grup kapitałowych w rachunkowości</i>, Zeszyty Teoretyczne Rady Naukowej SKwP 1995 6. Kowaleski O., <i>Grupy bankowo-ubezpieczeniowe - strategie tworzenia</i>, Difin Warszawa 1999 7. Kreft Z. Holding. <i>Grupa kapitałowa</i>, PWE, Warszawa 2014 8. Nogalski B., R. Ronkowski, <i>Holding w gospodarce</i>, ODIDK, Gdańsk, 2000, 9. Nogalski B., R. Ronkowski, <i>Zarządzanie holdingiem</i>, Instytut Organizacji i Zarządzania w Przemysle, Orgmasz, Warszawa 1996 10. Piątek E., <i>Polityka bilansowa grupy kapitałowej</i>, CeDeWu, Warszawa 2017 11. Romanowska M, <i>Grupy kapitałowe w Polsce, Strategie i struktury</i>, PWE, Warszawa 2011 12. Romanowska M, W. Trocki, B. Wawrzyniak, <i>Grupy kapitałowe w Polsce</i>, Difin, Warszawa 1998; 13. Trocki M., <i>Grupy kapitałowe</i>, PWN, Warszawa 2009 14. Wiankowski S., Z. Bogusławski, J. Borzęcki, D. Korona, <i>Grupy kapitałowe w UE i Polsce</i>, Difin Warszawa 2002
Complementary literature	<p>Internet sources:</p> <ol style="list-style-type: none"> 1. wikipedia.org/wiki/Holding 2. wikipedia.org/wiki/Trust 3. portalwiedzy.onet.pl/127814,,,holding_holding,haslo.html 4. www.bankier.pl/slownik/firma/holding.html 5. www.exporter.zigzag.pl/zarzadzanie/1kooperacja.html 6. www.newtrader.pl/142,sloownik.html 7. www.e-prawnik.pl/www.html 8. www.wikipedia.org/wiki/Struktury_holdingowe.html