

## COURSE DESCRIPTION

<b>Name of the higher education institution:</b> <i>University of Presov</i>	
<b>Name of the faculty/university workplace:</b> <i>Faculty of Management and Business</i>	
<b>Course code:</b> 7KFUM/BIF-ER/26	<b>Course title:</b> <i>Business and Finance</i>
<b>Type, scope and method of educational activity:</b> <i>Type of educational activities: lectures and seminars</i> <i>Scope of training activities: 2 h lectures and 1 h seminar per week</i> <i>Method of learning activities: combined; max 30% distance learning, via MS Teams, Moodle or other applications and platforms.</i>	
<b>Number of credits:</b> 5	
<b>Recommended semester:</b> <i>1st year, 2nd semester</i>	
<b>Degree of study:</b> 1.	
<b>Prerequisites:</b> -	
<b>Conditions for passing the course:</b>  <b><i>Method of evaluation and completion of the course: final exam</i></b> <b><i>The condition for successful completion of the course:</i></b> <i>Partial evaluation of the course consists of (max. 30%):</i> <i>a) continuous verification of knowledge according to the teacher's instructions (5%),</i> <i>b) written test (max. 15%),</i> <i>c) elaboration of examples in practicum according to the teacher's instructions (10%).</i> <i>A student can take the exam only if he / she gets at least 15% from partial evaluation during semester.</i> <i>Final written test (exam) – max. 70%.</i> <i>The overall evaluation will consist of the sum of points (%) from partial evaluation and points (%) from final written test (exam).</i>  <i>The success criteria for the grading levels are as follows:</i> <i>A: 100,00 – 90,00%; B: 89,99 – 80,00%; C: 79,99 – 70,00%; D: 69,99 – 60,00%; E: 59,99 – 50,00%; FX: 49,99 and below. A student scoring less than 50% will be graded FX.</i> <i>Passing the course is contingent upon successful completion of the specified prerequisites and fulfillment of the conditions of participation according to the Student Regulations of University of Presov.</i>	
<b>Learning outcomes:</b> <i>The graduate of the course will acquire knowledge, skills and competences.</i>  <b><i>Knowledge:</i></b> <i>The graduate of the course of Business and Finance can in the field of declarative and operational knowledge, acquired, internalized knowledge:</i>	

- *to know the genesis and importance of corporate finance,*
- *define the company, corporate finances, goals and environment of the company,*
- *acquire theoretical, general and methodological knowledge in the field of corporate finance,*
- *list the basic rules applicable to corporate funding,*
- *clarify the methods and nature of corporate finance as a tool of financial management of the company,*
- *define the basic categories of financial decision-making,*
- *name the cash flow model,*
- *determine the four-balance system of financial statements in the company,*
- *characterize the property, capital and financial structure of the company,*
- *characterize the funding sources of the business sphere,*
- *explain the raising of equity from internal and external sources,*
- *explain the acquisition of financial resources in credit form,*
- *learn methods for evaluating the effectiveness of investments.*

**Skills:**

*The graduate of the course of Business and Finance can master the skills:*

- *process cash flow analyses as part of cash management for business entities,*
- *construct indicators based on cash flow for business entities,*
- *construct different forms of profit or loss,*
- *creatively bring creative solutions that are also acceptable to the business entity,*
- *apply methods of calculating the time value of money and investment in the company,*
- *propose obtaining of the company's equity from the company's internal and external resources,*
- *calculate the indifference point for business entities,*
- *draw up repayment loan plans for business entities,*
- *creatively use methods to evaluate the effectiveness of investments,*
- *design a model for customer risk assessment,*
- *identify factors affecting the value of the company,*
- *actively obtain information and use it to solve practical corporate finance tasks.*

**Competences:**

*The graduate of the course of Business and Finance has the ability to:*

- *appropriately and professionally present his/her own opinions when assessing the financial situation of the decision-making unit,*
- *thoroughly know the professional issues of corporate finance,*
- *validly assess compliance with the company's financing rules,*
- *identify trends in treasury management,*
- *manage the receivables management, corporate inventories, cash resources in the company,*
- *identify and correctly interpret the factors that determine the overall change in efficiency,*
- *create financial resources to ensure financial goals,*
- *independence in solving specific problems in the decision-making unit,*
- *assess, solve, verify theoretical and practical problems.*

**Course content:**

1. Enterprise and business, the essence of business, financial goals of enterprise.
2. Categories and objectives of financial decision of enterprise – economic result, cash flow, time value of the investment.
3. Business and cash management.
4. Assets, financial and capital structure.
5. Enterprise financing. Indifferent capital structure.
6. Management of working capital
7. Fundraising the company's capital from internal resources – profit. Break-even point.
8. Fundraising the company's capital from external resources – issuance of shares.
9. Foreign sources of financing. Alternative financial resources.
10. Methods of enterprise valuation.
11. Investing in the financial market.
12. Methods of evaluation the investment efficiency.
13. Fundamentals of taxation.

**Recommended literature:**

BERK, J. (2023). *Corporate Finance*, Global Edition. Pearson. ISBN 9781292446318.  
 EDMANS, A., ALLEN, F., MYERS, S. a R. BREALEY, (2022). *Principles of Corporate Finance ISE*. McGraw-Hill. ISBN 9781265074159.

**Language which is necessary to complete the course:** *English Language*

**Notes:**

*Distribution of student workload:*  
 23 % of workload – direct teaching activities (lectures, seminars)  
 27 % of workload – work on practical exercises  
 50 % of workload – self-study, preparation on the exam

*Students with specific needs are provided with an individualized approach based on the recommendation of the faculty coordinator for students with specific needs.*

*In the case of distance learning, teaching and assessment will take place via Microsoft Teams, Moodle (LMS), or other applications and platforms (using official email addresses: @unipo.sk, @smail.unipo.sk).*

**Course evaluation**

Total number of students evaluated: -

A	B	C	D	E	FX

**Lecturers:**

*Lecturer: Ing. Ján Vravec, PhD.*  
*Seminar leader: Ing. Ján Vravec, PhD.*

**Date of last change:** 01. 03. 2026

**Approved by:** *prof. Ing. Dr. Róbert Štefko, Ph.D.*