

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KÚA FHI/MIE21669/21	Title of course: Accounting (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 3.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Total study load (in hours): Full-time study: 156 h 26 hours of lectures 26 hours of seminars 26 hours of preparation for the seminars 24 hours of preparation for the interim concept check test (30 % of the overall grading) 54 hours of preparation for the exam, - out of which 24 hours of the preparation for the exercises (30 % of the overall grading) - out of which 30 hours of the preparation for the compilation and the analysis of the financial statements of a company (40 % of the overall grading)	
Student workload:	
Teaching results: The aim of the course is to teach students to use information from financial statements, understand the economic factors that may affect them and apply accounting principles in their compilation. Students should also acquire the knowledge necessary for the preparation of financial statements. Students will gain knowledge about the structure and interrelationships of the components of financial statements prepared in accordance with the various frameworks for bookkeeping. Based on the indicators identified from the individual components of the financial statements, students will be able to characterize and then present the financial situation of the entity, assess its financial stability and use the information obtained in economic decisions. Knowledge – to acquire knowledge for the preparation of financial statements; skills – determine financial indicators; competence – assess the financial stability of the entity.	
Indicative content: The financial statements and its use in the practice of major global companies and in the Slovak Republic. Factors affecting the financial statements. Legislative framework of accounting and its impact on the comparability of accounting data. Financial analysis and building blocks of financial statements (assets, liabilities, equity, costs, revenues, cash flows). Valuation of assets and liabilities. Characteristics of financial statements and its preparation. Accounting display of selected transactions, events and other circumstances	
Support literature:	

Required:

1. Šlosárová, A. – Blahušiaková, M. 2020. Analýza účtovnej závierky. Bratislava : Wolters Kluwer SR. ISBN 978-80-571-01666-6

2. Kolektív Účtovníctvo. 2021. Bratislava : Wolters Kluwer SR

Optional (laws and other statutes for the accounting in the SR):

1. Zákon č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov.

2. Opatrenie Ministerstva financií č. 23054/2002 –92 ktorým sa ustanovujú podrobnosti o postupoch účtovania a rámcovej účtovej osnove pre podnikateľov účtujúcich v sústave podvojného účtovníctva v znení neskorších predpisov.

3. Opatrenie Ministerstva financií Slovenskej republiky z 3. decembra 2014 č.

MF/23377/2014-74, ktorým sa ustanovujú podrobnosti o individuálnej účtovnej závierke a rozsahu údajov určených z individuálnej účtovnej závierky na zverejnenie pre veľké účtovné jednotky a subjekty verejného záujmu v znení neskorších predpisov

Syllabus:

1. Accounting as a source of information on the accounting entities. Accounting information for investors: financial statements of selected companies quoted at New York Stock Exchange and analysis of the scope of disclosed information. Register of the financial statements in the SR.

2. Accounting regulation and its impact on comparability of accounting information. Legal framework of accounting in the SR.

3. Economic and non-economic factors affecting accounting data. Definition, scope and classification of assets, liabilities, equity, expenses and revenues.

4. Accounting transactions and their impact on the financial position and financial performance of an accounting entity.

5. Accounting documentation, accounting records, single and double entry accounting systems and accounting books.

6. Measurement of assets and liabilities and its impact on the metrics of financial analysis. Historical costs, current value, and fair value. Use of the estimates in the accounting.

7. Accounting for funding of entities from the contribution of owners, from the credits and the loans.

8. Accounting for acquisition of assets and services and their use in the business activities.

9. Accounting for changes in the measurement of assets and liabilities.

10. Impact of the alternative ways of accounting for selected transactions, events and other conditions on the economic results of a company. Accounting principles and methods.

11. Financial statements, its structure and usability. Aims and the scopes of the individual / separate and consolidated financial statements. Audit of the financial statements.

12. Compilation of the financial statements.

13. Relation between the accounting and tax systems.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 42

A	B	C	D	E	FX
21.43	11.9	26.19	23.81	16.67	0.0

Lecturer: Ing. Daša Mokošová, PhD., doc. Yuliia Serpeninova, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPF FPM/MME21020/21	Title of course: Analysis of Financial Markets (in English)
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 4 Per course: 52 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 4.	
Degree of study: I., N	
Prerequisites: KPF FPM/MME21018/21-Corporate Finance (in English)	
Requirements to complete the course: 30 % for homework exercises and seminar activities, 20 % practical part of the exam (solving financial problems), 50 % theoretical part of the exam	
Student workload: 156 h (attendance at seminars: 52 h; homework exercises and preparation for seminars: 32 h; preparation for Practical part of the exam with solving various financial problems: 32 h; preparation for the Theoretical part of the exam: 40 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Acquisition of theoretical and practical knowledge of financial market instruments and learning the methods of calculating their intrinsic value. The course is primarily focused on money and capital market instruments. In addition to gaining knowledge about the financial market, its institutions, the legal framework and mechanism of its operation, students will also gain information about returns, risk and methods of evaluating specific financial instruments, as well as generally applicable knowledge - especially about moving on the timeline while calculating the intrinsic value to a specific point in time, even under changing market conditions. The given knowledge is also applicable in other related courses and fields of university study. Competence: <ul style="list-style-type: none"> • Gaining a thorough overview of the financial market, its mechanism, institutions and instruments. • Competence in evaluating selected financial market instruments. • Comparison of advantages of various financial offers and gaining competence to make a sophisticated choice between several options. • Effective management of the company's financial investments and finding new investment opportunities. • Competence in the equity shares evaluation through various income methods. Skill: <ul style="list-style-type: none"> • Acquisition of skills in calculating the intrinsic value of financial instruments - in particular for various money and capital market instruments. • Acquiring skills to quantify the returns and risks arising from different financial instruments. • Gaining skills to compare the returns of different instruments with different maturities or issued on different international markets. 	

- Obtaining new knowledge and skills usable on the financial market – especially about its individual segments, instruments and legislation.

Indicative content:

Thematic definition of seminars:

1. Theoretical part: Introduction to Financial market.
2. Theoretical part: Present value.
3. Theoretical part: Timeline, its creation and moving on it.
4. Theoretical part: Interest and interest rates.
5. Theoretical part: Money market.
6. Theoretical part: Treasury bills.
7. Theoretical part: Capital market.
8. Theoretical part: Basic variations of straight bonds with a fixed coupon rate and nominal value paid at the maturity.
9. Theoretical part: Bond innovations and the specifics of their evaluation.
10. Theoretical part: Equity shares.
11. Theoretical part: Income methods of equity share evaluation – change in growth of the company's dividends.
12. Theoretical part: Net Present Value of Growth Opportunities (NPVGO) model.
13. Theoretical part: Foreign exchange market, its basics, exchange rate systems, factors influencing the exchange rate and trading on the foreign exchange market.

Support literature:

Basic literature:

1. BLAKE, David. Financial Market Analysis. 2nd edition. Chichester : Wiley, 1999. 748 pp. ISBN 978-0-471-87728-8.
2. KOLLER, Tim - GOEDHART, Marc - WESSELS, David. Valuation: Measuring and Managing the Value of Companies. 5th Edition. McKinsey & Company Inc., 2010. 840 pp. ISBN 978-0470424650.
3. DAMODARAN, Aswath. Investment Valuation: Tools and Techniques for Determining the Value of Any Asset. 3rd edition. Wiley finance, 2012. 992 pp. ISBN 978-1118011522.
4. EAKINS, Stanley G. Finance: Investments, Institutions, and Management. 2nd Edition. Addison Wesley, 2001. 576 pp. ISBN 978-0201721669.
5. FABOZZI, Frank. Bond Markets, Analysis, and Strategies. 9th Edition. Pearson, 2014. 816 pp. ISBN 978-0133796773.
6. MELLEN, Chris M. - EVANS, Frank C. Valuation for M&A: Building Value in Private Companies. 2nd Edition. Wiley, 2010. 400 pp. ISBN 978-0470604410.

Supplementary literature:

1. VINEY, Christopher - PHILIPS, Peter. Financial Institutions, Instruments and Markets. 8th edition. McGraw-Hill Education. 2015. 784 pp. ISBN 978-17-4307-995-9.
2. CHISHOLM, Andrew M. An Introduction to International Capital Markets: Products, Strategies, Participants. 2nd Edition. Wiley. 2009. 448 s. ISBN 978-0470758984.
3. PILBEAM, Keith. Finance and Financial Markets. 4th Edition. Red Globe Press. 2018. 526 pp. ISBN 978-02-3023-321-8.
4. ROSS, Stephen - WESTERFIELD, Randolph - JAFFE, Jeffrey - JORDAN, Bradford. Corporate Finance. 12th Edition. McGraw-Hill Education. 2019. 1040 pp. ISBN 978-12-599-1894-0.
5. TALEB, Nassim N. Antifragile: How to Live in a World We Don't Understand. Penguin UK, 2012. 519 pp. ISBN 978-1846141560.
6. VINOD D. Hrishikesh - REAGLE, Derrick. Preparing for the Worst: Incorporating Downside Risk in Stock Market Investments. Wiley-Interscience, 2007. 320 pp. ISBN 978-0471234425.

7. DAMODARAN, Aswath. Applied Corporate Finance. 4th Edition. Chichester : Wiley, 2014. 656 pp. ISBN 978-1118808931.

Syllabus:

Thematic definition of seminars:

1. Theoretical part: Introduction to Financial market. Characteristics of the financial market. Financial market intermediaries, financial instruments and the financial market mechanism. Legislation and basic definitions. Dividing the financial market into its basic segments. Financial market basic functions and current trends. International financial market. Market failures. Introduction to the valuation of financial instruments and their intrinsic value. Basics of time value of money. Future value. The basics of simple and compound interest and their differences. Interest earned on a single amount and annuity payments. Practical part: Discussion about the financial market, its individual segments. Gaining an overview of students' current knowledge of the financial market and financial instruments about which they already have theoretical knowledge or practical experience with them. Discussion about financial market failures and the reasons why it is necessary to learn how to evaluate financial instruments correctly. Exercises for calculating the interest and future value for a single deposit or regular payments.
2. Theoretical part: Present value. Discounting a single amount and annuity payments. Formulas used to calculate the present value. Relationship between present value and future value. Specific situations we can encounter when calculating the present value (growing annuity, perpetuity, growing perpetuity). Net present value. Practical part: Exercises for calculating the present value – of a single amount as well as of regular annuity payments. Variations in the calculations of the present value for cash flows with limited and unlimited maturity – exercises for calculating the present value of growing annuity, perpetuity, growing perpetuity.
3. Theoretical part: Timeline, its creation and moving on it. Basic rules for working with the timeline and formulas for calculating the time value of money. Variations of ordinary annuity - annuity due, deferred annuity, sparse annuity. Combinations of annuities, drawing specific situations on the timeline and ways of solving them. Summary of the basics and relationship between present and future value and application of acquired knowledge for financial decisions. Practical part: Working with the timeline. Calculating the present and future value to any point in time on the timeline. After mastering the timeline and rules, it is possible to solve specific problems of present and future value calculations, as well as their connection to real financial issues in practice.
4. Theoretical part: Interest and interest rates. Different types of interest rates used in the financial market. Nominal, after-tax, real, spot, forward, effective interest rates. Day count conventions used in the financial market. Theory and methods of calculating the present and future value in case of higher frequency of deposits and interest than only once a year. Practical part: Working with different types of interest rates. Conversion of nominal rate to after-tax interest rate, to real interest rate, to real after-tax interest rate. Calculation of forward rates from known spot rates and the explanation of their correlation. Conversion of the nominal interest rate to the annual effective interest rate. Calculation of future and present value in case of higher frequency of deposits and interest than only once a year.
5. Theoretical part: Money market. Definition and characteristics of the money market. Legislation. Money market price - interest and discount. Money market institutions. Basic financial instruments of the money market - Certificates of deposit, Treasury bills, Bills of exchange, Checks, etc. Certificates of deposit. Characteristics and specifics of Certificates of deposit. Formulas used in the evaluation of Certificates of deposit. Practical part: Calculations related to Certificates of deposit. Calculation of interest and future value. Annual effective interest rate (annual percentage yield). Intrinsic value of the Certificates of deposit on the secondary market. Calculation of the accrued interest and the principal. The actual rate of return for an investor and its relationship to the current market price in the secondary market.

Calculation of the holding return for an investor who held the Certificate of deposit only for a certain period of time.

6. Theoretical part: Treasury bills. Characteristics and definition of Treasury bills. Specifics of Treasury bills in Slovakia and abroad. American and Dutch auctions of Treasury bills. The difference between the discount rate, the rate of return and the investment return. Formulas used in the evaluation of Treasury bills. Practical part: Calculations related to Treasury bills. The price of Treasury bills, on the primary and secondary markets, if they are issued with the rate of return. The price of Treasury bills on both the primary and secondary markets, if they are issued with the discount rate. Calculation the discount amount for the investor - with a known rate of return as well as with known discount rate. Conversion between discount rate, rate of return and investment return. Holding return for Treasury bills.

7. Theoretical part: Capital market. Characteristics of the capital market and the main differences from the money market. Legislation. Institutions of the capital market. Capital market instruments. Bonds. Definition and specifics of bonds. Maturity of bonds and their guarantees. The relationship between the coupon rate and the investor's expected rate of return when evaluating bonds. Changes in interest rates and its impact on the bonds prices in the market. Theory of creating the investor's expected rate of return. Basics of bond evaluation. Zero coupon bonds. Perpetuity bonds. Straight bonds with a fixed coupon and a nominal value paid at the maturity. Practical part: Calculation of the investor's expected rate of return for discounting the future cash flows. Calculation of the intrinsic value of zero-coupon bonds, perpetual bonds and straight bonds with a fixed coupon and a nominal value paid at the maturity.

8. Theoretical part: Basic variations of straight bonds with a fixed coupon rate and nominal value paid at the maturity. Bonds with more frequent coupons, bonds with growing coupons and growing nominal value, bonds with skipped coupons. Rules for evaluating bonds to any day between two coupons payment. Practical part: Evaluating basic variations of straight bonds with a fixed coupon and nominal value paid at the maturity - bonds with higher frequency of coupon payments, bonds with growing coupons and a growing nominal value, bonds with skipped coupons. Evaluation of bonds to any date on a timeline.

9. Theoretical part: Bond innovations and the specifics of their evaluation. Stripped bonds, Floating rate bonds, Inverse bonds and others. Methods of measuring the bond yields. Bond risk, duration. Practical part: Exercises for the evaluation of selected bond innovations - floating rate bonds, stripped bonds, inverse bonds, and others. Measuring bond yields. Measuring the risk of bonds by calculating the duration.

10. Theoretical part: Equity shares. Stock market definitions and specifics. Legal framework for joint stock companies, rights and obligations of shareholders. Ordinary and preference equity shares. Advantages and disadvantages of issuing the equity shares for the issuer. Advantages and disadvantages of equity shares for the investor. Approaches to shares valuation and basic models. The basics of income methods applied in the valuation of shares. Models of discounted dividends for zero, constant and unequal dividend growth. Practical part: Basic calculations in income methods and application of the model of discounted dividends. Valuation of equity shares with constant and even growth based on perpetuity and growing perpetuity. Calculations and changes in the equity share value when moving on the timeline. Calculation of the equity shares value in the event of deferred dividend payments.

11. Theoretical part: Income methods of equity share evaluation – change in growth of the company's dividends. Valuation of shares with two-stage and three-stage dividend growth. Specifics of calculating the intrinsic value of shares with increasing and changing dividends to a particular year, moving on the timeline. Practical part: Application of the model of discounted dividends for unequal growth - two-stage and three-stage growth of dividends. Moving on the timeline and calculating the intrinsic value of equity shares to a specific point in time. Taking into account the changing dividends when calculating the intrinsic value.

12. Theoretical part: Net Present Value of Growth Opportunities (NPVGO) model. Model of discounted Free Cash Flows (Entity and Equity). Model of Capitalized Net Income. Model of discounted Economic Value Added (EVA). Alternative methods and options for equity shares valuation - asset approach, market approach etc. Determining the expected rate of return and the expected rate of growth for equity shares evaluation. Practical part: Calculation of equity shares value using the model of Net Present Value of Growth Opportunities, the model of discounted Free Cash Flows, the model of capitalized Net Incomes and the model of discounted Economic Value Added. Practical examples of calculating the expected rate of return and expected rate of growth for the equity shares.

13. Theoretical part: Foreign exchange market, its basics, exchange rate systems, factors influencing the exchange rate and trading on the foreign exchange market. Gold and precious metals market, ways to invest in precious metals and gold. Insurance market, specifics, supervision of the insurance market, managing the business risks. Derivatives market and its financial instruments. Practical part: Calculations related to remaining markets. Currency trading in the foreign exchange market, bid and ask prices, profit calculation. Different ways of investing in precious metals and gold, commodity market, calculations of gold purity. Insurance market and insurance premiums, selected insurance products for businesses.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 26

A	B	C	D	E	FX
11.54	0.0	15.38	15.38	19.23	38.46

Lecturer: Ing. Peter Badura, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPH FPM/ MMC21025/21	Title of course: Business Economy (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 2.	
Degree of study: I., N	
Prerequisites: KPH FPM/MMC21024/21-Enterprise and Entrepreneurship (in English)	
Requirements to complete the course: 30% continuous written work, 70% written examination	
Student workload: 156 h (attendance at lectures 26 h, attendance at seminars 26 h, preparation for seminars 26 h, preparation for credit test 26 h, preparation for exam 52 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • A comprehensive view of the enterprise and its economic activity through the definition of its transformation process with special attention to the analysis of the enterprise production factors, enterprise activities and value relationships. Competence: <ul style="list-style-type: none"> • critically evaluate the course and specifics of the business transformation process in individual types of enterprises according to the nature of their business, • characterize the essence and evaluate the use of enterprise production factors with impact on the value processes of the enterprise, • propose solutions and defend conclusions or recommendations to increase the efficiency of business operations. Skill: <ul style="list-style-type: none"> • perform basic business analyses in the field of human resources, with particular attention to monitoring labour efficiency indicators, • perform calculations to evaluate the use of non-current and current assets of the enterprise and evaluate the results obtained, • perform basic business analyses in the area of corporate activities, • perform basic business analyses in the area of value processes. 	
Indicative content: Thematic definition of lectures: <ol style="list-style-type: none"> 1. Enterprise transformation process. 2. Human resources of the enterprise. 3. Staff remuneration. 4. Labour productivity. 	

5. Assets of the enterprise.
 6. Disposal of non-current assets, effect of residual value on profit or loss.
 7. Current assets nature, structure, cycle and turnover.
 8. Costs of the enterprise.
 9. Costs during the transformation process of the enterprise.
 10. Purchase of material inputs.
 11. Production activity of the enterprise.
 12. Selling products, the nature and tasks of sales, market research.
 13. Financial management of the enterprise.
- Thematic definition of exercises:
1. Classification of production factors.
 2. Determination of the need for workers.
 3. Calculation, prerequisites for introduction, advantages and disadvantages of time, piece rate and provision wage.
 4. Determination of labour productivity.
 5. Valuation and depreciation of assets under the Income Tax Act.
 6. Static and dynamic structure of current assets.
 7. Calculation and evaluation of indicators of the use of non-current and current assets.
 8. Impact of capacity utilisation on total costs.
 9. Break-even point analysis and its use in managerial decision making.
 10. Balancing purchasing needs.
 11. Semester knowledge check.
 12. Turnover dynamics.
 13. Calculation of profitability and liquidity ratios.

Support literature:

1. BAYE, Michael - PRINCE, Jeffrey T. Managerial Economics & Business Strategy (Mcgraw-hill Series Economics). New York : McGraw-Hill Education, 2017. 548 s. ISBN 978-1259251382.
2. GAJDOVÁ, Denisa - KRIŽAN, Martin. Enterprise and Business Economics. Vydavateľstvo EKONÓM, 2016. ISBN 978-80-225-433-0.

Syllabus:

Thematic definition of lectures:

1. Enterprise transformation process. Gutenberg's approach of measurable value, elements, phases and spheres of the transformation process. Porter's approach to primary and cross - cutting business activities. The importance of individual activities for selected objects of business. Links between the activities of the enterprise transformation process: value, material and information; horizontal and vertical. Enterprise production factors according to G. Wöhe. Classification and combination of enterprise production factors.
2. Human resources of the enterprise. Selection of workers as a factor influencing the result of work. Creation of optimal working conditions and enterprise social services, their impact on worker performance.
3. Staff remuneration. The broader and narrower contexts of payroll formation. Selected parts of labour legislation. Principles of remuneration. Forms of wages, advantages, disadvantages, wage structure.
4. Labour productivity, nature and indicators of labour efficiency, factors of labour productivity growth. Analytical decomposition of labour productivity, evaluation of labour productivity relations with selected enterprise indicators.

5. Assets of the enterprise, nature and classification of assets. Non-current assets, classification, valuation for tax and accounting purposes, procurement, depreciation and the effect of depreciation on the economic results of the enterprise, depreciation policy of the enterprise.
 6. Disposal of non-current assets, effect of residual value on profit or loss. Use of non-current assets, utilisation indicators.
 7. Current assets nature, structure, cycle and turnover. Normalization of current assets and the use of norms for economic decision-making. Indicators of current asset utilisation.
 8. Costs of the enterprise, the nature, dimensions of accrual and material differentiation of costs, expenses, revenues and income. Costs of entry into the transformation process and relevance to managerial decision making.
 9. Costs during the transformation process of the enterprise. Definition of the items of the costing formula and the importance of this cost classification for economic decision making. Costs at the output of the transformation process, approaches and classification and use. Possibilities of using break-even point analysis for economic decision making. The importance, possibilities and means of reducing the costs of the enterprise.
 10. Purchase of material inputs. Organisation, marketing and planning of material input purchasing. Inventory management of material inputs. Evaluation of the level of inventory management.
 11. Production activity of the enterprise, production process and its division, production planning and production capacities. Production process of a non-manufacturing enterprise. Innovation and product creation.
 12. Selling products, the nature and tasks of sales, market research. Product, contracting, communication and distribution policy of the enterprise.
 13. Financial management of the enterprise, its nature, task. Financial objectives, recording and management of the structure of financial resources and productive use of the company's assets. Information obtained from the financial statements. Cash flows of the enterprise.
- Thematic definition of exercises:
1. Classification of production factors. Combination of production factors of a manufacturing and non-manufacturing enterprise.
 2. Determination of the need for workers by the method of standard hours, the method of service standards and the places served in connection with decision-making on measures aimed at rationalising the number of workers.
 3. Calculation, prerequisites for introduction, advantages and disadvantages of time, piece rate and provision wage. Supplementary forms of wages. The price of work.
 4. Determination of labour productivity and assessment of this indicator in relation to the indicators of the efficiency of assets and the equipment of workers with assets, the enterprise imbalance, measures aimed at maintaining the desired proportions between these enterprise indicators.
 5. Valuation and depreciation of assets under the Income Tax Act, under the Accounting Act, assessment of the excess component and its impact on the tax base. Criteria for the selection of depreciation methods in relation to the objectives of the company's depreciation policy. Depreciation calculations and their significance.
 6. Static and dynamic structure of current assets. Normalization of current assets: normalization of production inventories, work in progress and finished goods.
 7. Calculation and evaluation of indicators of the use of non-current and current assets. Management of current assets.
 8. Impact of capacity utilisation on total costs. Response coefficient, interpretation of its value. Decision-making on the increase of production volume in relation to cost efficiency indicators.
 9. Break-even point analysis and its use in managerial decision making.

10. Balancing purchasing needs. Planning, determining and deciding on the size of supplies. Determining signal inventory levels.
11. Semester knowledge check. Calculation of production capacity and the impact of its use on the economic results of the enterprise.
12. Turnover dynamics. Pricing methods: cost-based, demand-oriented and competition-oriented. Price elasticity. Choice of communication mix. Sales channels.
13. Calculation of profitability and liquidity ratios. Calculation of cash flow through direct and indirect method.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 42

A	ABS	ABSP	B	C	D	E	FX	NBSP	NEABS	np	p
30.95	0.0	0.0	21.43	16.67	16.67	7.14	7.14	0.0	0.0	0.0	0.0

Lecturer: Ing. Denisa Gajdová, PhD., doc. Ing. Mgr. Gabriela Dubcová, PhD., prof. Ing. Helena Majdúchová, CSc., PhDr. Ing. Sylvia Bukovová, PhD., Ing. Monika Raková, PhD., Ing. Lúbia Foltínová, PhD., Ing. Katarína Grančičová, PhD., Ing. Slavka Šagátová, PhD., Ing. Dana Hrušovská, PhD., Ing. Jakub Kintler, PhD., Ing. Mária Trúchliková, PhD., PhDr. Mária Kmety Barteková, PhD., Ing. Miroslav Uhliar, PhD., Ing. Milan Kubica, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava							
Faculty: Faculty of Business Management							
Course code: KIM FPM/ MMA21502/22		Title of course: Business Economy and Management (in English)					
Type, load and method of teaching activities: Form of course: Recommended load of course (number of lessons): Per week: Per course: Method of study: present							
Number of credits: 10							
Recommended semester/trimester of study:							
Degree of study: I.							
Prerequisites:							
Requirements to complete the course:							
Student workload:							
Teaching results:							
Indicative content:							
Support literature:							
Syllabus:							
Language whose command is required to complete the course:							
Notes:							
Assessment of courses Total number of evaluated students: 14							
A	B	C	D	E	FX	npr	pr
21.43	28.57	28.57	14.29	7.14	0.0	0.0	0.0
Lecturer:							
Date of the latest change: 15.08.2022							
Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.							

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KIM FPM/ MMA21017/21	Title of course: Business Informatics (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 1.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: 30 % continuous written work, 70 % written examination	
Student workload: 156 h (attendance at lectures 26 h, attendance at seminars 26 h, preparation for seminars 26 h, preparation for continuous written work 20 h, preparation for exam 58 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • A comprehensive view of the importance and possibilities of using individual categories of information technology in corporate practice, taking into account the increasing demands on information literacy in a knowledge-based society, development trends in the field of information technology and the issue of information security of companies and all stakeholders. Competence: <ul style="list-style-type: none"> • understand and be able to apply individual categories of information technology in business practice to support business processes, data analysis and effective communication. • understand the development trends in the field of information technology and critically evaluate the possibilities of their application in selected areas of the enterprise • effectively use analytical tools of selected information technologies in data processing and analysis in relation to individual functional areas of the enterprise, with emphasis on knowledge in the area of • assess, select and apply the right analytical tool in relation to the specifics of the analysed data and the nature of the solved business problem • process data from selected areas of the enterprise as a basis for managerial decisions Skill: <ul style="list-style-type: none"> • know and be able to use the basic categories of information technology, • navigate safely in the online space, • apply aggregation, logical, search, statistical functions of MS Excel in the analysis of business data, • use financial functions in MS Excel, • compile reports and pivot tables as a basis for managerial decision-making. 	
Indicative content: Thematic definition of lectures:	

1. Definition of the terms informatics, applied informatics, business informatics.
2. Data, information, knowledge.
3. Cybernetics.
4. Information and communication technologies in the knowledge society.
5. Knowledge society.
6. Computer system, structure of computer system.
7. Basic layers of information and communication technologies in the enterprise.
8. Application software layer.
9. Systems of ERP category.
10. Database processing.
11. Communication and communication services.
12. Malware.
13. Security of information and communication technologies.

Thematic definition of exercises:

1. Definition of the use of software applications from the category of office systems with a focus on the use of MS Excel in business practice.
2. Use of basic aggregation functions, rounding functions in solving problems, basic logic functions and their application in solving economic problems.
3. Use of category of logic functions, their combinations, nested functions.
4. Use of logic functions in combination with functions working with constraints.
5. Use of text and date functions.
6. Principles of working with a simple database in the MS Excel environment by applying database filtering.
7. Sequence of creation of pivot tables and contingency charts and their importance in business data analysis.
8. Characteristics of basic concepts used in financial functions.
9. The use of financial functions to calculate the future value of a deposit at regular and varying payments, at constant interest rates, at a series of compound interest rates, to calculate the present value of a deposit.
10. Application of statistical functions.
11. Use of the Analytical Tool add-in - functions of descriptive statistics, skewness, skewness.
12. One-factor Anova.
13. Creating and editing complex documents in a text editor.

Support literature:

Basic literature:

1. TURBAN, Efraim – POLLARD Carol. Information Technology for Management: Digital Strategies for Insight, Action, and Sustainable Performance. Hoboken : John Wiley & Sons, 2017. 504 s. ISBN 978-1-118-89782-9.
2. LAMBERT, Joan. MOS 2016 Study Guide for Microsoft Excel. 1st ed. Redmond : Microsoft Press, 2016. 192 s. ISBN 978-0735699434.

Supplementary literature:

1. THAKUR, Kutub - PATHAN Al-Sakib, Khan, Cybersecurity Fundamentals: A Real-World Perspective. Kindle Edition. 2020. ISBN 9780367472504.
2. TANENBAUM, Andrew S. Modern Operating Systems. 4th edition. Essex: Pearson. 2015, 265 s. ISBN: 978-1-292-06142-9.

Syllabus:

Thematic definition of lectures:

1. Definition of the terms informatics, applied informatics, business informatics. Content of enterprise informatics, its functions, support of business processes. Definition of business

informatics applications. Definition of personal informatics applications and their use in business practice.

2. Data, information, knowledge - definitions, properties. Entropy, degree of information. Information life cycle. Economic information. Providing the manager with information - types of information, sources of information. Big data.

3. Cybernetics. Systems theory - elements, links, environment, system goal. Classification of systems. System analysis and synthesis, guidance of processes in the system. Algorithm - properties, requirements, techniques for writing algorithms.

4. Information and communication technologies in the knowledge society - characteristics of ICT, classification, current developments in ICT, electronic data interchange.

5. Knowledge society - digital agenda for Europe, information society measurement indicator system, main objectives and benefits. Digital literacy, digital divide. Informatization in the Slovak Republic. ICT Development Index - country comparison.

6. Computer system, structure of computer system. General parameters characterizing the performance of computers. Intelligent devices with connectivity and their use in business practice. Supercomputers.

7. Basic layers of information and communication technologies in the enterprise - hardware layer, basic software layer, application software layer. Hardware layer - technical means, peripheral devices. Basic software layer - Software resources and their use. Classification of software - basic and means supporting personal informatics. Operating systems, database systems, means of communication, middleware, utilities. Office systems - word processors and spreadsheets, database systems for end users, graphics systems, communication systems.

8. Application software layer. Business information system. Importance of IS in enterprise management IS application architecture. Transaction systems. Decision support systems. Expert systems. Executive information systems.

9. Systems of ERP category - Enterprise Resource Planning - meaning, focus, support of internal and external processes. Modular structure and examples of systems according to the size of the enterprise. Development trends in the ERP application market.

10. Database processing - data base, database system, database models. Relational database systems. Designing a data base. OLTP and OLAP technologies. Data warehouses.

11. Communication and communication services - process and forms of communication. Basic types of computer networks. Transmission protocols. Online communication services. Internet and Intranet. Virtualization and cloud computing - forms and distribution models, cloud services.

12. Malware - malware categories, malware lifecycle phases, malware typology and malware protection phases. Protection in terms of enterprise hardware and software security and user activities. Anti-virus programs.

13. Security of information and communication technologies. Computer crime - object and subject. Legislative regulation in the field of ICT technical security, software and data protection and privacy.

Thematic definition of exercises:

1. Definition of the use of software applications from the category of office systems with a focus on the use of MS Excel in business practice. Skills training focused on advanced orientation in the MS Excel environment, addressing cells in and using them in MS Excel calculations and functions, applying tools for creating series and sequences, working with multiple worksheets in the creation of calculation formulas.

2. Use of basic aggregation functions, rounding functions in solving problems, basic logic functions and their application in solving economic problems.

3. Use of category of logic functions, their combinations, nested functions. Basic principles of applying search functions. Application of functions in solving a set of related economic problems.

4. Use of logic functions in combination with functions working with constraints. Application of functions in solving a complex economic problem. Principles of creating and displaying data through graphs.
5. Use of text and date functions. Application of functions to the solution of sub-problems with an economic focus.
6. Principles of working with a simple database in the MS Excel environment by applying database filtering - automatic, custom, extended filter, use of functions in filtered tables, principles of using database functions.
7. Sequence of creation of pivot tables and contingency charts and their importance in business data analysis. Data aggregation. Use of functions and creation of new calculation fields in contingency tables. Filtering and other modifications of contingency tables and charts.
8. Characteristics of basic concepts used in financial functions. Principles of the use of financial functions and their application in solving economic problems with a focus on the calculation of principal, annuity, interest.
9. The use of financial functions to calculate the future value of a deposit at regular and varying payments, at constant interest rates, at a series of compound interest rates, to calculate the present value of a deposit.
10. Application of statistical functions. Functions of descriptive statistics, position indicators, variability, calculation of correlation coefficients. Scatter Plot.
11. Use of the Analytical Tool add-in - functions of descriptive statistics, skewness, skewness. T-test. Histogram.
12. One-factor Anova - sequence of steps, interpretation of results. Regression analysis in Excel - sequence of steps, interpretation of results.
13. Creating and editing complex documents in a text editor - creating and using custom styles, generating table of contents, lists of tables and charts, using other tools to automate repetitive activities, e.g. object descriptions, cross-references. Principles and use of mass correspondence. Integration of MS Office applications, imports and exports.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 189

A	ABS	ABSP	B	C	D	E	FX	NBSP	NEABS	np	p
19.58	0.0	0.0	14.81	24.87	22.22	16.93	1.59	0.0	0.0	0.0	0.0

Lecturer: Ing. Michal Zelina, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KIM FPM/ MMA21018/21	Title of course: Business Information System (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 4.	
Degree of study: I., N	
Prerequisites: KIM FPM/MMA21012/21-Business Informatics	
Requirements to complete the course: 30 % continuous written work, 70 % written examination	
Student workload: 156 h (attendance at lectures 26 h, attendance at seminars 26 h, preparation for seminars 26 h, preparation for written work 26 h, preparation for exam 52 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • A comprehensive view of the possibilities of using business information systems to support business processes in relation to the application architecture of IS based on the management level and functional areas of the enterprise. Competence: <ul style="list-style-type: none"> • effectively use information systems to support implemented business processes in the enterprise as a whole, in individual functional areas of the enterprise and at individual management levels, • to propose criteria for the selection of ERP solutions taking into account the operation of the enterprise, its specifics and functionality requirements, • actively participate in the analysis of the functionality requirements of ERP solutions from the perspective of a specific business unit, • actively participate as a member of the ERP solutions implementation project team representing the interests of a specific business unit, • assess the current use of information systems in the management of selected business processes, taking into account current development trends in the field of information systems in relation to the possibilities of their application within the current information system architecture. Skill: <ul style="list-style-type: none"> • use information systems to support business processes, • define criteria for the selection of information systems, • define the required functionality of information systems, • analyse the market of available ERP system solutions, • obtain output data from various information systems for small and medium-sized enterprises, • model business processes, • manage customer relations through CRM systems, 	

- manage the supply chain through SCM systems,
- analyze business data through business intelligence applications.

Indicative content:

Thematic definition of lectures:

1. Business Information system (IS)
2. IS functionality for SMEs
3. Business process modelling
4. Enterprise Resource Planning (ERP) and Extended ERP category information systems
5. ERP systems in the cloud, basic models according to the services provided
6. Customer Relationship Management (CRM) systems
7. Classification of CRM by discipline and functional focus
8. Supply chain management (SCM) systems
9. Business Intelligence (BI) systems
10. Application areas of use of BI systems
11. Executive information systems
12. IS implementation principles and procedures
13. Application software procurement process

Thematic definition of exercises:

1. Design of a simple database application for a small enterprise
2. Functionality of economic software for small businesses on the example of Omega accounting software
3. Functionality of the software application in the field of HR and payroll on the example of the Olymp solution
4. Business process modelling in ARIS
5. Customer relationship management systems
6. CRM system functionality in sales and inventory management
7. CRM system functionality in project management and sales support
8. Business Intelligence category systems
9. Data analysis in BI applications
10. Data visualizations, dashboards in BI applications
11. Solving complex case study in BI application
12. Simulator of flows running in the SCM system
13. Information systems in business practice

Support literature:

Basic literature:

1. STAIR, Ralph – REYNOLDS, George – CHESNEY, Thomas. Principles of business information systems. United Kingdom : Cengage, 2018. 560 s. ISBN 9781473748415.
2. RAINER, R. Kelly – PRINCE, Brad – CEGIELSKI, Casey G. Introduction to Information Systems, 7th Edition. New York : Wiley, 2017. 283 s. ISBN 978-1-119-36296-8.
3. BALTZAN, Paige. Information Systems. 5th edition. New York : McGraw-Hill Education, 2020. 318 s. ISBN 9781259924910.
4. LACHEV, Teo. Applied Microsoft Power BI: Bring your data to life! 6th Edition. Prologika Press, 2021. 556 s. ISBN 978-1-7330461-2-1.

Supplementary literature:

1. SODOMKA, Petr - KLČOVÁ, Hana. Classification of ERP System Services. Journal of Systems Integration, 2016, vol. 7, no. 3, p. 66-78. ISSN: 1804-2724.
2. MALLACH, G. Efrem. Information Systems. USA : CRC Press, 2016. 480 s. ISBN 9781482223705.

3. MARAKAS, George M. - O'BRIAN, James A. Introduction to information systems. Sixteenth Edition. New York : McGraw-Hill/Irwin, 2013. 732 s. ISBN 9780073376882.
4. TURBAN, Efraim –POLLARD, Carol. Information Technology for Management: Digital Strategies for Insight, Action and Sustainable Performance. Hoboken : John Wiley & Sons, 2017. 504 s. ISBN 978-1-118-89782-9.

Syllabus:

Thematic definition of lectures:

1. Business Information system (IS) - characteristics, basic forms of information systems. Basic components of IS - information technology, data, information, knowledge, people. Aspects influencing information systems. IS services and applications. IS application architecture. Specifics of IS for small and medium-sized enterprises.
2. IS functionality for SMEs. Price and cost of IS. Development trends in application software and type application software.
3. Business process modelling - business process modelling, reasons and techniques for modelling. EPC diagrams, their characteristics, tools, basic elements, rules for creating EPC diagrams. Business process visualization in ARIS software.
4. Enterprise Resource Planning (ERP) and Extended ERP category information systems. Functionality of ERP systems in the field of production, logistics, HR and economics. ERP features. Classification of ERP by industry and functional focus, by size of enterprises. Criteria for selection of ERP systems. Traditional ERP solutions versus open source ERP systems - advantages, disadvantages.
5. ERP systems in the cloud, basic models according to the services provided. Comparison of cloud solutions "one-to-one" ERP, "one-to-many" ERP, ERP on customer's servers. Overview of IS products for SMEs.
6. Customer Relationship Management (CRM) systems - CRM philosophy, view through customer relationship processes and through customer relationship development. CRM application architecture - operational, analytical and collaborative parts.
7. Classification of CRM by discipline and functional focus. Typical user and products by discipline and function. Trends in CRM - ERM, Social CRM.
8. Supply chain management (SCM) systems - supply chain, supply chain flows, processes and levels. Processes in the chain in terms of a series of cycles. SCM concepts - chain design and structuring, chain planning, chain operation. Principles of chain management. Classification of APS/SCM systems.
9. Business Intelligence (BI) systems - their role, features, processes, tools. General concept of BI systems architecture and roles of each layer - data transformation components, database components, analytical components, end-user tools, domain expertise.
10. Application areas of use of BI systems. Benefits of BI systems. BI software applications. Basic functionality of Power BI Desktop.
11. Executive information systems - definition, their meaning and use, integration in enterprise architecture. Expert systems - definition, elements of an expert system, its creation, benefits and limitations for the organization. Presentation of specific expert systems in the field of finance, loans, detection of production errors and processes, etc., costs of their acquisition and management.
12. IS implementation principles and procedures - strategic decisions, project management - preparation, IS implementation, operation, maintenance and development. Business manager's guide to IS implementation.
13. Application software procurement process - explanation of the individual steps of the process with all its details (initial preparation phase, deciding type application software or individual software, completing the selection process within each phase), 4 basic criteria for selecting the method of software acquisition. Application software selection evaluation metrics.

Thematic definition of exercises:

1. Design of a simple database application for a small enterprise - import of data into a database application program. Correction of data structure. Creation of sessions. Work with other database application objects - forms, queries, reports. Interpretation of query results and output reports. Data and data base as a part of IS.
2. Functionality of economic software for small businesses on the example of Omega accounting software - work in selected modules of invoicing and inventory management, solving a case study of the purchasing process. Generation of reports (balance sheet, profit and loss statement, VAT statement,...) and financial ratios (liquidity, activity, debt, profitability).
3. Functionality of the software application in the field of HR and payroll on the example of the Olymp solution. Processing of personal and work data on employees, generation of payroll data, payroll calculation status, transfer orders. Financial statistics (overview of payroll costs). Generation of reports and exports. Customer relationship management functionality using the example of a software solution for small businesses.
4. Business process modelling in ARIS - rules for creating EPC diagrams (events, activities, logical connectors, additional objects). Visualization of a business process in ARIS using an EPC diagram, demonstration of a modeled process in ARIS with application of diagramming rules. Modelling of a specific business process.
5. Customer relationship management systems - CRM system user interface, basic objects and working with them. Functionality of the Marketing module. Processes taking place in the Marketing module: creating a marketing campaign, approaching a potential customer, implementing customer acquisition activities, acquiring a potential customer, converting a potential customer into a contact/organization, opportunity.
6. CRM system functionality in sales and inventory management - managing the sales process through CRM system. Creation of product and service within a given marketing campaign, conversion of acquired business opportunity into quotation, binding quotation, order received, approval of order received, invoice issued, payment received. Inventory management.
7. CRM system functionality in project management and sales support - project management process in CRM system, creation of project tasks, milestones, and visualization using Gantt chart. Support module functionality - customer process flow, service contract creation, list of sold products, working with customer ticket, customer portal and its functionality. Evaluation of the effectiveness of key indicators in the CRM system and their presentation using dashboard and reporting.
8. Business Intelligence category systems - user interface of Microsoft Power BI (desktop) and basic functionality. Data transformation, validation and editing. Query editor. Applying changes. Data enrichment.
9. Data analysis in BI applications - creating data model, creating calculation formulas, calculations and analysis. Tools for creating data visualizations and graphical groupings of data.
10. Data visualizations, dashboards in BI applications. Interpretation of visualizations and complex dashboards, economic evaluation of outputs, decision making.
11. Solving complex case study in BI application - data import, upload, transformation, editing, enrichment, data model creation, analysis, creation of visualizations, complex dashboard with economic evaluation of output.
12. Simulator of flows running in the SCM system - SCM focusing on individual flows and its comparison with the functionality of the CRM system. Basic rules and purpose of the flow simulator in SCM, implementation of the simulation, analysis of the knowledge gained during the simulation, repetition of the simulation in order to apply the evaluated knowledge and improve the decisions originally taken, evaluation of the simulations and analysis of problem areas.

13. Information systems in business practice - case studies, case study of the use of various information systems in business management, current status - use of information systems in business practice. Presentations of case studies and seminar papers of students.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 98

A	B	C	D	E	FX
20.41	18.37	27.55	19.39	7.14	7.14

Lecturer: Ing. Matej Černý, PhD., doc. Ing. Anita Romanová, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KM FPM/ MMB21042/21	Title of course: Business Planning (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 5.	
Degree of study: I., N	
Prerequisites: KPH FPM/MMC21015/21-Business Economy or KPH FPM/MMC21004/21-Cost Controlling or KM FPM/MMB21027/21-Management	
Requirements to complete the course: 40 % seminar project, 60 % combined exam	
Student workload: 156 h (participation in lectures 26 h, participation in seminars 26 h, preparation for seminars 26 h, elaboration of seminar project 26 h, preparation for exam 52 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Understanding the role of planning in management. In the Business Planning course, the student acquires knowledge of planning methods, the content of individual plans in the company, and especially an understanding of the interconnection of these plans. Students will learn the principle of creating plans, their content, and continuity. Independent importance is placed on the business plan, which is one of the basic documents of companies and has high usability in the practice of graduates. After completing the course, students know how to create a business plan, to which they can later return and use it in practice. Competence: <ul style="list-style-type: none"> • identify and evaluate opportunities and estimate future developments, whether in the development of a company or by the development of ones own business • improve the efficiency of activities and processes in the company through planning, which leads to effective and rational behavior of the manager due to decisions based on data • analyze and interpret data about the company and its surroundings and use them in the company • think creatively about solving real business situations and non-standard problems in the teams and independently, justify the proposed solution • solving structured problems Skill: <ul style="list-style-type: none"> • extrapolate and interpolate data and translate it into a plan • creating a business plan • creation and interconnection of plans in the company • finding the optimal solution to the problem supported by the calculation 	

- presentation skills - selection of appropriate facts for presentation and presentation of the business plan and argumentation of assumptions.

Indicative content:

Thematic definition of lectures:

1. Introduction to planning
2. Goals, the system of plans, and organization of planning
3. Strategic planning
4. Business Plan
5. Methods and techniques of planning
6. Marketing Planning
7. Production and production capacity planning, material and inventory purchase planning, and outsourcing
8. Disaggregation of plans and operational planning
9. Personnel planning
10. Planning of investment projects and project plan
11. Financial Plan
12. Monitoring and control in the planning
13. Current topics in planning

Thematic definition of exercises:

1. Introduction to planning
2. Planning methods
3. Marketing planning
4. Cost aspects in planning
5. Production planning and planning the material needs
6. Personnel planning
7. Complex case study
8. Investment planning and investment projects
9. Midterm exam
10. Financial plan
11. Financial plan and control
12. Presentation of semester papers and discussion
13. Presentation of semester papers and discussion

Support literature:

Basic literature:

1. DOLLINGER, Marc. Entrepreneurship. 4. vyd., Lombard: MARSH PUBLICATIONS, 2008, 589 s.. ISBN 978-0-9713130-6-4
2. ZACHARAKIS, Andrew - William D. BYGRAVE - Andrew C. Corbett. Entrepreneurship, 5.vyd, Hoboken: John Willy & Sons., 2019, 512 s.. ISBN 978-0470450376.
3. COVELLO, Joseph A. - Brian J. HAZELGREN. The complete book of business plans: simple steps to writing powerful business plans. 2.vyd., Naperville: Sourcebooks, 2006, 506 s. ISBN 978-1-4022-0763-1.
4. CASSON, Mark - Bernard YEUNG - Anuradha BASU - Nigel WADESON, eds. The Oxford Handbook of Entrepreneurship. New York: Oxford University Press, 2009, 790 s. ISBN 978-0-19-954699-2.

Supplementary literature:

1. ABRAMS, Rhonda. The successful business plan: secrets & strategies. 6. vyd., Palo Alto: PlanningShop, 2014, 430 s.. ISBN 978-1-933895-46-8.

2. BERRY, T. Hurdle: the book on business planning: How to develop and implement a successful business plan. 6. vyd.. Eugene: Palo Alto Software, Inc., 2006, 232 s.. ISBN 978-0-9712185-2-9.
3. BURNS, Paul. Entrepreneurship and Small Business: Start-Up, Growth and Maturity. 4th Edition. New York: Palgrave Macmillan, 2016, 540 s. ISBN 978-1-137-43035-9.
4. COLLINS, James C. - PORRAS, Jerry I. Built to last: successful habits of visionary companies. London: Century Business, 1996, xiv, 322 s. ISBN 0-7126-7795-X.
5. ESCHENBACH, Rolf - GÜLDENBERG, Stefan - HOFFMANN, Werner. Controlling. Praha: ASPI Publishing, 2000, 812 s. ISBN 80-85963-86-8.
6. CHERMACK, Thomas J. Scenario planning in organizations: how to create, use, and assess scenarios. San Francisco: Berrett-Koehler Publishers, 2011, 274 s.. ISBN 978-1605094137.
7. OSTERWALDER, Alexander - PIGNEUR, Yves. Business model generation: handbook for visionaries, game changers and challengers. Hoboken: John Wiley & Sons, 2010, 278 s. ISBN 978-0-470-87641-1.
8. PORTER, Michael E. Competitive Strategy: Techniques for Analyzing Industries and Competitors. New York: Free Press, 1998, 396 s. ISBN 978-0-7432-6088-6.
9. CLAUSS, Francis J. Applied Management Science and Spreadsheet Modeling. Belmont: Wadsworth Publishing Company, 1996, 772 s.. ISBN 978-0534258429.

Syllabus:

Thematic definition of lectures:

1. Introduction to planning – In the introductory lecture, we will provide students with information on the course and the requirements for passing the course. We continue by defining a plan and analyzing the different planning definitions. We discuss planning and its position in the management process, the purpose of planning, the positive and negative aspects of planning, the basic interconnection of plans in companies, and the different stages of the planning process. At the end of the lecture, we will point to modern trends affecting planning such as big data, databases and machine learning, business experiments, turbulent and unpredictable environments.
2. Goals, the system of plans, and organization of planning – We begin the lecture by defining and analyzing the definition of a goal. We continue to discuss the impact of the business environment on planning and goals. Then we follow with an explanation of the SMART criteria important for proper goal setting and how successful businesses set their goals according to the authors Collins and Porras. We present and give examples of goals in practice. The next topic of the lecture is to explain the stages of the process of goal setting and how the goals are divided. At the end of the lecture, we discuss the system of company plans and the integration of plans, planning procedures, and elements of the company planning system.
3. Strategic planning – We will start with the definition of strategic planning and strategic planning content. We explain the definition of strategy and the characteristics of the strategy, strategic success factors, the time horizon of the strategic plan, strategic planning at the enterprise level, and strategic planning at the business unit level. We define a strategic business unit. We present strategic planning tools, PIMS study, and application in strategic planning, place of the business plan in strategic planning, linking the business model with strategy and business plan. In the last part, we discuss the business opportunity and the search for it, strategic resources and capabilities, competitive advantage, sources of competitive advantage, and business model as a tool for linking individual business plans and the concept of the business itself.
4. Business Plan – We begin the lecture by defining the business plan and explaining its importance to the business. We continue with the structure and content of the business plan, business plan functions, criteria, and business plan requirements. Then the organizational aspects, the linkage of the business plan elements, the form, and presentation follow. We also discuss the advantages of the business plan, the details of the various parts of the business plan, such as the summary and its important position within the business plan, the description of the business, the

business model, the identification of business opportunities, and resources needed, the analysis of the environment, the marketing plan, the production plan, the investment plan, the financial plan, and the critical risk factors.

5. Methods and techniques of planning – In this lecture, we start by discussing the importance of quality sources of information in planning and the consequence of their inappropriate selection. We continue with the presentation of fundamental divisions of methods into qualitative methods and quantitative methods, where we offer an overview of these methods. Next follows a detailed decomposition and explanation of the benchmarking method and its process. Summary planning methods, time series extrapolation, new planning methods, and planning techniques will be explained. At the end of the lecture, we discuss the planning tools suitable for use in the different subparts of the business plan.

6. Marketing Planning- At the beginning of the lecture, we define marketing and marketing planning. We continue by explaining the essential functions of marketing, defining and analyzing marketing strategy, linkage of business strategy, marketing strategy, and 4P marketing plan. The next point of the lecture is to explain the process of marketing planning, the types of marketing plans, and the methods and procedures in marketing planning. We will show students how to determine the product's market potential, and how the expected market share is determined. Finally, we will discuss how to obtain information about the market and the modern forms of marketing.

7. Production and production capacity planning, material and inventory purchase planning, and outsourcing — The lecture includes production plan, production plan content, and its place in the system of plans, the goal of the production plan, aggregated production plan, aggregated plan goal, bases and aggregated planning process, production assortment planning method, production capacity plan, production process planning, production resource planning, and quality planning. This is followed by disaggregated and operational production planning. After defining it, we discuss inventory management, just-in-time method, criteria, and inventory planning methods, such as the ABC method, minimizing the total cost of inventories. Finally, we discuss the management of stock and outsourcing.

8. Disaggregation of plans and operational planning – At the beginning, we introduce the issue of disaggregation and operational planning. We will cover the purpose of the disaggregation of plans and explain operational planning. We continue with the time horizon of operational plans. Another topic of this lecture is the production planning and monitoring and the presentation of specific software systems for planning and production monitoring. As long as a company does not use the above software solutions, it uses the classic methods that we explain in the section operational planning and budgeting, where we will mention the basic criteria for the creation of operational plans and operational planning methods.

9. Personnel planning – We start the lecture by defining the personnel plan and its place in the system of plans. We explain the goal of the personnel plan, the remuneration system, internal and external factors, the analysis of the human resources balance, short-term and long-term planning of the work, the human resources balance algorithm, and the factors affecting the need for workers are. We also look at methods of planning the needs of workers, short-term work planning and long-term work planning, the process of planning the needs of workers, and productivity planning. We will end the lecture with innovative work regimes and current research in the field of human resource planning.

10. Planning of investment projects and project plan- The lecture begins with defining and analyzing the definition of a project, definition, and analysis of the term investment. This is followed by discussing motivating factors that raise the need for investment projects in companies, aspects in investment planning, investment planning, and comparison of a business plan, project plan, and program. The next item is the discussion of elements characterizing the investment project, the process of creating the project plan, the investment planning algorithm,

and the ways of thinking to solve complex tasks. We will also explain the structure of the project plan, feasibility study, investment financing, financial investments, acquisition advantages, methods of evaluating investments, and project revenue projection.

11. Financial Plan- We begin the lecture by explaining the importance of the financial plan and the place of the financial plan in the system of plans. We continue with the structure of the financial plan, the process of setting up the financial plan, the methods and models for the development of the financial plan, the long-term horizon in financial planning, and the short-term horizon in financial planning. In the next part of the lecture, we include budgeting the need for working capital, financing current assets, budgeting cash, budgeting trade credits, projecting the profit and loss statement, designing the balance sheet, projecting cash flow, and profit distribution plans. In the last block, we deal with limitations to financial projections, the creation of financial projections, sources of information for financial projections, approaches to financial projections, and the lecture is concluded by presenting frequent errors in the development of financial plans and a demonstration of how financial projections can be presented.

12. Monitoring and control in the planning – First, we define the monitoring in the lecture, and a definition analysis is performed. The next item is the discussion of the monitoring-planning relationship and what is the purpose of control, and what is being done with its results. The lecture continues by explaining the division and procedure of the monitoring process and by explaining the different approaches to determining the sequence of control steps. We are proceeding to monitor implementation in different functional plans, where we go through the various functional plans and discuss the appropriate indicators that are used for the monitoring. We continue with the methods of monitoring the plan, and in the end, we address the most common causes of deviations of reality from the plan.

13. Current topics in planning – During the last lecture, students' work during the semester is evaluated, and the exam conditions will be overviewed. We continue with the presentation of our own current research results in the field of planning, complemented by new findings from research of global importance. Next, we will cover modern planning trends as well as different scenarios for future developments. Another item is interesting and creative solutions in business planning, including practical examples of elegant solutions to planning problems. Finally, a recap of the topics for the exam and the state exam follows, and the semester ends with a quiz.

Thematic definition of exercises:

1. Introduction to planning – In the introductory seminar, instructors and students will introduce themselves. Subsequently, the requirements for the completion of the course will be presented; information is provided on lectures, literature needed for the exam, and exercises. The links of the subject to the practice and the purpose of individual exercises and, therefore, the skills that students will acquire from the perspective of demand by businesses are also explained. Students will be informed about the guest's lecture from practice and about the different tools used during the semester to learn and communicate. Information about providing feedback and the channels students can use if they have a problem with calculating is also an important part of this seminar. The provided information also includes information about the midterm exam, assignments, and semester project, including its presentation. Then the topic of planning is being discussed.

2. Planning methods – The basic planning methods used throughout the semester will be practiced. These include extrapolation of the time series, where, based on the previous development of the planned indicator, its values are projected in the future. Techniques such as arithmetic gain, geometric gain, and index and least-squares method are practiced. Other practiced basic methods include smoothing, cyclicity, scenarios, and simulation.

3. Marketing planning – In marketing planning, we start with Brown's exponential smoothing, which, for example, serves to smooth the volatility of planned data. This is followed by seasonality and possible seasonality application in the sales projection. We continue to practice forecasting sales of new products in relation to the sale of their predecessors. We conclude

the seminar by practicing product mix creation, product pricing methods, and calculating the product's market potential, which is an essential part of the start-up business plan.

4. Cost aspects in planning – The seminar is dedicated to the contribution margin, the lower limit to the price, and the percentual variable contribution margin. These methods allow students to make rational decisions about production and product assortment composition. The calculation of break-even point, whether in euro or pieces, has a broad application in planning and is an essential part of the business plan. We continue with one of several examples of decision problems: whether to make or buy components for production. Finally, we present a method for estimating the fixed and variable cost, which is particularly relevant in strategic planning in competition analysis.

5. Production planning and planning the material needs – We begin the seminar with a classic quantitative method of inventory planning and modeling, where we calculate the optimal order quantity, minimizing the total cost of inventory, further calculating the frequency of order, calculating the total cost of inventory and calculating the price with the required level of return on cost. Furthermore, the method of aggregate production planning, ABC analysis, make or buy decision, securing the production capacity, and trial and error methods are practiced.

6. Personnel planning - During the seminar, we practice methods of planning the workforce needs. These methods include the standard person-hours method suitable for production with standard time consumption, the method of operating standards used in the case of manufacturing processes, and the method of the operated places, suitable mainly for calculating the need for service or auxiliary workers. We will end the exercise by practicing the method of labor productivity planning, namely the method of time-saving.

7. Complex case study – Students will first be divided into groups during the seminar. They will then receive a comprehensive assignment to practice the application of planning methods in a practical case. Students receive the specified target company and tasks to create specific plans using the methods practiced so far. Students will have to search and gather the data needed to apply these methods; others have to be derived with logical thinking and analogical argumentation. After solving the case study, the seminar follows up with a discussion and comparison of the results.

8. Investment planning and investment projects – The seminar is mainly dedicated to dynamic indicators of assessing investment benefits. The basic indicator that is practiced is the net present value. This indicator makes it possible to practice several aspects of investment decision-making, from the determination of quantitative characteristics, through economic evaluation to decide whether to accept the investment. Another method is the internal rate of return, which makes it possible to find the project's return rate, which can be used to compare investments or in the creation of a prospectus.

9. Midterm exam – Midterm exam lasts for the whole seminar. It aims to practice as many calculation problems as possible, support the individual work of students, and prepare them for the exam, as the formulation and the time available to calculate the problems proportionally correspond with the time available to them on the exam. The midterm exam is not scored, however, a minimal standard has to be reached. Another added value is the continuous monitoring and feedback on students' progress in comprehending the course material.

10. Financial plan – The seminar aims to practice calculating the working capital needs. This is an important part of planning, as working capital significantly impacts the business's cash flow, which directly affects its viability. The first part of the calculation of the working capital needs is devoted to calculating the operating cycle, as the time between payment for the purchase of goods or material and the received cash for sold products. The second composite of the calculation is the average daily operating costs.

11. Financial plan and control – At the seminar, we begin by practicing the method of balance sheet planning, namely the method of the percentage of revenue. We continue by planning

cash flow, practicing an indirect method of projecting cash flow that has a broad application in practice. We continue to practice the interconnection of financial statements as a comprehensive practice problem. Finally, we are looking at the differential and proportional method of plan monitoring.

12. Presentation of semester papers and discussion – One of the most important added values of our course is acquiring practical skills in creating and presenting a business plan. Here, students are given an enormous opportunity to gain practical experience in this aspect of planning.

By presenting their semester projects, they acquire practical skills with the presentation; the subsequent discussion provides them with feedback on the shortcomings of their work and presentation and the possibility of perfecting it in the future. On the evaluation side, students acquire practical analytical skills, identify weaknesses, deepen their understanding of the issues, improve their skills through inspiration, and learn from others' projects. It is mandatory that all students present their work.

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Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 54

A	B	C	D	E	FX
9.26	12.96	20.37	27.78	29.63	0.0

Lecturer: Ing. Branislav Zagoršek, PhD., doc. Ing. Ivana Mišúnová Hudáková, PhD.

Date of the latest change: 08.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPF FPM/MME21021/21	Title of course: Business Taxes (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 5	
Recommended semester/trimester of study:	
Degree of study: I.	
Prerequisites: KPF FPM/MME21018/21-Corporate Finance (in English) or KPH FPM/MMC21025/21-Business Economy (in English)	
Requirements to complete the course: 30 % continuous written work from examples, 70 % written examination	
Student workload: 156 h (participation in lectures 26 h, participation in exercises 26 h, individual preparation for exercises - study of basic literature and tax legislation - all substantive and procedural tax regulations of the Slovak Republic and counting examples within domestic assignments, filling in tax returns for income tax and VAT 26 h, preparation for the credit paper 26 h, preparation for the exam 52 h)	
Teaching results: Knowledge: Acquisition of theoretical and practical knowledge and understanding of the tax system of the Slovak Republic with a focus on the tax system of the Slovak Republic, within which students will get acquainted with all applicable direct and indirect taxes. In the field of direct taxes, students will get acquainted especially with the taxation of personal income - from dependent activities, with the taxation of personal income - entrepreneurs, with the taxation of legal entities - business entities in various forms of business, with the application of tax and non-tax expenditures, with specific areas of taxation - tax incentives applied to personal and corporate income tax, tax allocation, with the application of property taxes (real estate tax and other local taxes, motor vehicle tax), etc. From the issue of indirect taxes, students will get acquainted mainly with value added tax (VAT), with the basic characteristics of VAT and the mechanism of applying VAT, basic concepts - taxable person, business definition, the link between VAT and excise taxes, the principles of VAT. , principle of determination), with VAT on the EU internal market (intra-community acquisition of goods, intra-community supply of goods), with application of VAT on import of goods, with application of VAT in SR, with application of specific excise taxes in SR (mineral oil tax, alcohol tax) beverages - beer, wine and alcohol, tax on tobacco products, tax on electricity, coal and natural gas, tax on insurance). Competence: <ul style="list-style-type: none"> • Systematization of data and information for the target solution. • Students will be able to analyze the income of a natural person - entrepreneur, define which is taxable (to which group of income belongs, which is taxed by deduction at the source, which is included in the tax return), which are not taxable (income that is not subject to tax, exempt income). 	

- Students will be able to analyze data in connection with the calculation of corporate income tax - tax and non-tax expenses, in accordance with applicable legislation to address which items will be added and which deductible in the tax return.
- Students will be able to effectively use essential information in the field of taxation in the tax management of the company.
- Students will be able to use the eDane financial administration application for the purpose of preparing a personal income tax return.

Skill:

- Justification of alternatives to address the required output.
- Detailing and structuring of items of economic documentation relevant to the set goal.
- Ability to determine the possibilities of optimizing the tax liability of the entrepreneur of a natural and legal person.
- Knowledge of the influence of factors influencing the calculation of the effective tax rate of a natural and legal person entrepreneur.
- Ability to identify the appropriate type of form from the eDane system for the tax return of a natural person and apply individual items of the tax return in the selected electronic form.
- Ability to correctly calculate VAT or excessive deduction.

Indicative content:

Thematic definition of lectures:

1. Tax system of the Slovak Republic in the field of taxation
2. Taxation of personal income
3. Taxation of personal income from dependent activity
4. Taxation of income of natural persons - entrepreneurs
5. Taxation of corporate income
6. Tax and non-tax expenses
7. Specific areas in the system of income taxation of natural and legal persons
8. Value Added Tax (VAT)
9. Application of value added tax in the Slovak Republic
10. Excise taxes of the Slovak Republic
11. Insurance tax
12. Property taxes
13. Evaluation of the current tax system of the Slovak Republic

Thematic definition of exercises:

1. Characteristics of the tax system from a systemic point of view.
2. Characteristics of income from dependent activity.
3. Examples for the calculation of non-taxable parts of the tax base.
4. Annual settlement of advances for tax on dependent activity, classification of income into groups of income.
5. Income from business and self-employment.
6. Complex examples for filling in the e-form - personal income tax type A and type B.
7. Corporate income tax.
8. Complex examples for filling out a corporate income tax return.
9. Complex examples for filling in the corporate income tax return.
10. Value added tax.
11. Application of value added tax in the Slovak Republic.
12. Origin of tax liability.
13. Complex examples for filling in a tax return for value added tax.

Support literature:

1. STIGLITZ, Joseph E., ROSENGARD, Jay K. Economics of the public sector. Fourth edition. New York - London : W.W. NORTON & COMPANY, INC., 2015. 923 s. ISBN 978-0-393-92522-7.

2. Magazine literature recommended for lectures and seminars – Taxes Law of Slovak Republic

Syllabus:

Thematic definition of lectures:

1. Tax system of the Slovak Republic

- characteristics and classification of taxes
- current tax system of the Slovak Republic - direct and indirect taxes
- fundamental changes and their ongoing evaluation
- Lex Corona - selected emergency measures to mitigate the consequences of a coronavirus pandemic in the field of taxation

2. Taxation of personal income

- basic characteristics and starting points of taxation
- taxpayers (residents and non-residents)
- subject to taxation
- exemption from tax
- tax rate
- characteristics of taxable income (groups of taxable income and different methods of tax collection)

3. Taxation of personal income from dependent activity

- types of taxable income
- the taxable amount of income from dependent activity and functional benefits
- the non-taxable part of the taxable amount per taxpayer and the tax bonus per child
- obligations of taxpayers (employees) and obligations of employers in taxation
- collection of personal income tax from dependent activity and annual settlement of tax advances

4. Taxation of income of natural persons - entrepreneurs

- taxation of income from business and other self-employed activity, from rent and from the use of work and artistic performance
- taxation of personal income in various organizational and legal forms of business
- taxation of income from capital assets and taxation of other income
- exempt income
- the non-taxable part of the tax base and the calculation of the tax base and tax
- payment of tax advances
- filling in the personal income tax return - type B

5. Taxation of corporate income

- subject of taxation (residents and non-residents)
- subject of taxation - calculation of tax base, amortization of tax loss
- tax rate
- payment of tax advances
- taxation of business entities in various forms of business
- taxation of the non-profit sector
- taxation on the liquidation of a business entity

6. Tax and non-tax expenses

- the application of tax expenditures in the calculation of the income tax base business entities (natural persons and legal entities)
- ineligible tax expenses and costs in calculating the tax base
- characteristics of selected tax expenditures (for example, tax depreciation of tangible and intangible assets, leasing, reserves and provisions and others, travel expenses, etc.)
- changes in tax legislation from 1 January in the given tax period

7. Specific areas in the system of income taxation of natural and legal persons

- tax incentives applied to personal and corporate income tax
- deduction of research and development expenditure
- use of the share of tax paid for special purposes (tax allocation) and others

8. Value Added Tax (VAT)

- basic characteristics of VAT and mechanism of application of VAT
- basic concepts - taxable person, definition of business
- the link between the value added tax system and excise duties
- principles of application of VAT (principle of origin, principle of determination)
- VAT in the EU internal market (intra-Community acquisition of goods, intra-Community supply of goods)
- application of value added tax on the importation of goods

9. Application of value added tax in the Slovak Republic

- registration for value added tax, tax period, subject of value added tax (taxable transactions)
- place of taxable business and tax liability
- tax base, tax rates, tax calculation
- exemption from value added tax, deduction of tax, proportional deduction of tax
- excessive deduction, obligations of taxable persons
- the fight against tax fraud and evasion in the VAT system

10. Excise taxes of the Slovak Republic

- tax on mineral oils
- tax on alcoholic beverages (beer, wine and alcohol)
- tax on tobacco products
- tax on electricity, coal and natural gas (environmental taxes in the Slovak Republic and in the world)
- fight against tax fraud and evasion

11. Insurance tax

12. Property taxes

- basic economic intentions of property taxation
- applied types of property taxation in the Slovak Republic, administration of property taxes
- real estate tax: land tax, building tax, apartment tax - basic goals of taxation
- motor vehicle tax: taxpayers, subject of the tax and tax exemption, tax base and tax rates, tax relief

13. Evaluation of the current tax system of the Slovak Republic

- basic goals and intentions of the tax policy of the Slovak Republic at present
- characteristics of legislative changes from 1 January in the given tax period in the Slovak Republic and their evaluation
- planned changes in tax legislation from 1 January of the following tax period in the Slovak Republic

Thematic definition of exercises:

1. Characteristics of the tax system from a systemic point of view, basic and additional elements of tax technology, tax system of the Slovak Republic, income tax - definition of the tax subject (resident and non-resident of the Slovak Republic), tax subject, tax base, tax rate.
2. Characteristics of income from dependent activity, tax exemption, application of non-taxable parts of the tax base, tax bonus for a child, calculation of the tax base, calculation of the monthly advance payment for tax from dependent activity, obligations of the employer and employee.
3. Examples for the calculation of non-taxable parts of the tax base - non-taxable part of the tax base for the taxpayer, non-taxable part of the tax base for the taxpayer's spouse, non-taxable part of the tax base for supplementary pension savings, etc.

4. Annual settlement of advances for tax on dependent activity, classification of income into groups of income: income from business, income from self-employment, income from rental, income from the use of work and artistic performance, income from capital assets, other income (§ 6 - § 8 of Act No. 595/2003 Coll. On Income Tax).
5. Income from business and self-employment, application of tax expenditures, calculation of tax base and tax, application of tax incentives - amortization of tax loss, application of deduction of expenditures on research and development, solution of partial examples, explanation of tax return form for personal income tax - type A and type B.
6. Complex examples for filling in the e-form - personal income tax type A and type B, calculation of advances for personal income tax, determination of factors influencing the calculation of the effective tax rate of the entrepreneur - natural person.
7. Corporate income tax, definition of the tax subject, tax and non-tax expenses, their application in the tax return, income exempt from corporate income tax, tax incentives.
8. Complex examples for filling out a corporate income tax return - a tax return for a public company, a tax return for a limited liability company.
9. Complex examples for filling in the corporate income tax return - tax return for a joint stock company, calculation of advances for corporate income tax, determination of factors influencing the calculation of the effective tax rate of an entrepreneur - legal entity.
10. Value added tax - mechanism of application of VAT, simplified case study of application of value added tax in the country, basic principles of application of value added tax in EU member states.
11. Application of value added tax in the Slovak Republic, personnel definition of entities entering the value added tax mechanism, registration obligation, taxable transactions, place of taxable trade.
12. Origin of tax liability, tax rate and other elements of tax technique of value added tax, tax exemption, tax deduction, obligations of persons liable to pay tax, solution of partial examples, credit paper.
13. Complex examples for filling in a tax return for value added tax.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 1

A	B	C	D	E	FX
0.0	0.0	100.0	0.0	0.0	0.0

Lecturer:

Date of the latest change: 08.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KM FPM/ MMB21066/21	Title of course: Communication in Management (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 3.	
Degree of study: I., N	
Prerequisites: KM FPM/MMB21040/21-Management (in English)	
Requirements to complete the course: 30% semestral work, 70% written or oral or combined exam	
Student workload: 156 h (participation in lectures 26 h, participation in seminars 26 h, preparation for seminars 26 h, preparation for credit exam 26 h, preparation for final exam 52 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Comprehensive knowledge of the application of communication theory in business practice, defining the application possibilities of using communication forms and models in business management, their advantages and disadvantages, the possibility of predicting and eliminating communication conflicts in internal and external communication, selection and use of communication tools in managerial situations, in the field of using communication tactics, techniques and strategies and from the creation of communication plans and strategies of the company as well as crisis communication plans and their application. Competence: <ul style="list-style-type: none"> • effectively use essential information about internal and external corporate communication, its basic features, goals, forms and models in practice, • critically evaluate the application possibilities of individual communication models of internal and external communication of the company, • characterize the nature and evaluate the emergence and possibilities of resolving communication conflicts in the internal and external communication of the company with an impact on the internal climate and competitiveness of the company, • propose, communicate/present and defend solutions and recommendations aimed at increasing the effectiveness of internal and external communication of the company, • develop a scheme of effective internal company communication, including crisis communication. Skill: <ul style="list-style-type: none"> • professionally and effectively use the components of verbal communication in the intentions of the requirements of the managerial communication role in a linguistically and culturally homogeneous and intercultural work environment, 	

- professionally and effectively use the components of non-verbal communication in the intentions of the requirements of the managerial communication role in a linguistically and culturally homogeneous and intercultural work environment,
- critically evaluate the possibilities of choosing communication tools, tactics, techniques and strategies in relation to the communication situation and corporate culture and justify their choice,
- analyze the causal context of the emergence of communication conflicts and establish procedures for predicting and limiting their occurrence,
- prepare the conditions for conducting a communication audit and defend the procedure and selected methods.

Indicative content:

Thematic definition of lectures:

1. Introduction to the subject Communication in Management.
2. Communication and managerial communication.
3. Role, social status and corresponding communication patterns in the communication process of the manager in the company.
4. Communication skills and communication competencies of the manager.
5. Types and forms of professional managerial communication, their characteristics and use at various communication levels in the organization.
6. Verbal communication of the manager and its use in relation to the management style.
7. Active listening and listening as a part and condition of professional managerial communication.
8. Non-verbal communication in professional managerial communication.
9. Communication patterns for individual specific forms of professional managerial communication.
10. Supportive communication techniques in professional communication and their characteristics.
11. Psychological barriers in professional managerial communication.
12. Communication audit.
13. Specifics of managerial communication in a multicultural company/organization.

Thematic definition of exercises:

1. The subject of communication in management.
2. Exercise aimed at understanding the effectiveness of individual communication vectors in model communication situations.
3. Training of basic communication patterns used in formal and informal communication roles of a manager.
4. Training of communication skills.
5. Training of basic forms of managerial communication in model situations.
6. Training of basic components of verbal communication.
7. Training of active listening in model situations.
8. Practicing correctly transmitting and reading/decrypting signals of nonverbal communication.
9. Training of selected communication patterns of professional managerial communication.
10. Training in assertive managerial communication.
11. Training in identifying communication barriers and noise in the communication process.
12. Case study for communication audit.
13. Case study of managerial communication in a multicultural enterprise.

Support literature:

Basic literature:

1. BREWSTER, C. et al. (2016). International Human Resource Management. CIPD – Kogan Page, 2016. 522 s. ISBN 978-1843083750.

Supplementary literature:

1. MERRIAM-WEBSTR, INC. (2016). The Merriam-Webster dictionary. Springfield: Merriam-Webstr, Inc. 939 p. ISBN 978-0-87779-295-6.
2. EMMITT, S., GORSE, C.A. (2009), Construction communication. Oxford: Blackwell Publishing. pp. 34-35. ISBN 978-14-051-4872-6.
3. KEMPEN, R., ENGEL, A., (2017) Measuring intercultural competence. In Interculture Journal, Vol. 16, 2017, No.29. ISSN 2196-9485, p. 39-60.
4. THORSBY, D. (2001). Economics and Culture. Cambridge: University press. ISBN 978-80-7556-036-0.

Syllabus:

Thematic definition of lectures:

1. Introduction to the subject Communication in Management. Characteristics of individual approaches to the issue of communication in management. Communication theory and its application possibilities in management and leadership of people in the work process.
2. Communication and managerial communication. Characteristics of individual vectors of managerial communication. Communication flows in the organization. Communication tools in the organization. Communication effect. Communication barriers on the sender's side and on the recipient's side. Communiqué.
3. Role, social status and corresponding communication patterns in the communication process of the manager in the company. Characteristics of formal and informal communication managerial role. Communication role and natural authority of a manager in an organization. Communication models in managerial communication in the organization in relation to the social status of the manager.
4. Communication skills and communication competencies of the manager, their nature and characteristics. Managerial communication as a skill. Personality/psychological preconditions of a manager for managerial communication. Physical and physiological prerequisites for managerial communication.
5. Types and forms of professional managerial communication, their characteristics and use at various communication levels in the organization. Rational and emotional approach in managerial communication and their combination in relation to the communication situation. Communication estimation and communication impact of incorrect/correct non/professional managerial communication.
6. Verbal communication of the manager and its use in relation to the management style. Content of the term verbal communication. Components of verbal communication and their characteristics. Psychological and psychological essence of individual components of verbal communication in professional managerial communication.
7. Active listening and listening as a part and condition of professional managerial communication. Characteristics of terms listening, hearing, active listening. The essence of active listening. Active listening as a process. The difference between active listening and listening. Objective and subjective obstacles occurring in individual stages of active listening and the possibility of limiting and eliminating them.
8. Non-verbal communication in professional managerial communication. Content of the concept of nonverbal communication. Characteristics of individual nonverbal signals. Characteristics of mimics, facial expressions, haptics, proxemics, gesticulation and posturics. Interpretation of the content of individual components in non-verbal communication and their cultural conditionality.
9. Communication patterns for individual specific forms of professional managerial communication. Definition of the term communication pattern. Cultural and intercultural communication patterns used in professional managerial communication. Creation of communication patterns in the professional communication of a manager in relation to his/her management style.

10. Supportive communication techniques in professional communication and their characteristics. Content of the concept of assertiveness. Characteristics of assertive managerial communication. Content of the concept of empathy. Characteristics of empathic managerial communication. Content of the concept of persuasion. Characteristics of persuasive managerial communication.

11. Psychological barriers in professional managerial communication. Characteristics of individual psychological barriers in managerial communication. Objective and subjective psychological barriers in managerial communication and their content. Communication noise and their limitation and elimination. Crisis communication.

12. Communication audit. Characteristics of communication audit and its importance in small and medium companies. Methods used in communication audit. Results of communication audit in the company and their interpretation in accordance with the principles of GDPR.

13. Specifics of managerial communication in a multicultural company/organization. Intercultural communication patterns incorporated into corporate culture. Intercultural communication skills of managers. Intercultural communication competencies of managers. Corporate slang, pictograms and a set of corporate gestures and communication signs.

Thematic definition of exercises:

1. The subject of communication in management. Content definition of individual terms and terms used in the theory of communication. Analysis of individual theoretical approaches in the theory of communication from the point of view of management and manager.

2. Exercise aimed at understanding the effectiveness of individual communication vectors in model communication situations. Correct and incorrect message sending. Analysis of errors in the process of sending and receiving a message in the communication process. Identification of objective and subjective obstacles in the communication process in the organization - modeling.

3. Training of basic communication patterns used in formal and informal communication roles of a manager. Training of managerial communication in individual communication models - linear, interpersonal and cross.

4. Training of communication skills. Verification of managerial skills in model situations. Consolidation of communication skills and communication competencies in individual communication patterns used in the organization in manager-employee communication and vice versa.

5. Training of basic forms of managerial communication in model situations in order to teach communicants to estimate the communication situation and the communication impact of their chosen form of communication. Legibility and illegibility in professional managerial communication - practice of behavior regulation, elimination of manifestations of stress in communication, presentation performance.

6. Training of basic components of verbal communication, voice and certainty in the voice, dynamics of speech, vocabulary and work with it, harmony between thinking and speech. Application of individual components of verbal communication in basic forms of managerial professional communication - in monologue, conversation, conversation with a group, in discussion and in polemic.

7. Training of active listening in model situations. Detection and removal of objective and subjective obstacles in individual stages of the process of active listening. Listening training as a professional manager's skill.

8. Practicing correctly transmitting and reading/decrypting signals of nonverbal communication. Training of individual components of nonverbal communication. Mimics and facial expressions. Haptics and basic forms of haptics in managerial communication - practice. Posturics, gestures and proxemics - practice of decrypting the contents of individual components and their combinations.

9. Training of selected communication patterns of professional managerial communication. Practicing communication patterns in relation to applied communication models and in relation to management styles.

10. Training in assertive managerial communication. Training in the use of assertive rights in communication. Practicing assertive communication techniques. Practicing empathic managerial communication. Training in expressing empathy and compassion. Practicing persuasive managerial communication. Working with arguments. Using emotions in persuasive managerial communication in model situations.

11. Training in identifying communication barriers and noise in the communication process. The ability to prevent the emergence of communication barriers. Development of a communication plan to eliminate risk factors that cause communication barriers. Elaboration and presentation of crisis communication plan.

12. Case study for communication audit. Determining the plan and procedures of communication audit in the company. Determination of criteria for selection and work with individual methods used in communication audit. Evaluation of obtained results and their interpretation. Working in groups.

13. Case study of managerial communication in a multicultural enterprise. Specifics of communication and sharing in an intercultural communication environment. Creation of unifying in-house communication patterns.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 39

A	B	C	D	E	FX
28.21	28.21	35.9	0.0	0.0	7.69

Lecturer: doc. Ing. Jana Blštáková, PhD., Mgr. Hana Gažová-Adamková, PhD., Mgr. Natália Matkovčíková, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPF FPM/MME21018/21	Title of course: Corporate Finance (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 2.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: 6 % continuous student activity during the semester, 24 % written test, 70 % final written exam	
Student workload: 156 h (attendance at lectures 26 h, attendance at seminars 26 h, preparation for seminars including homework 20 h, preparation for credit paper 20 h, preparation for exam 64 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Students will acquire a set of knowledge and methods that will enable them to independently orient themselves in the issue of financial management of enterprises. After completing the subject Corporate Finance, students will be able to understand the basic areas of financial management of the enterprise, on the basis of the acquired knowledge they will be able to analyze the sources of financing of the enterprise and in the case of additional need for additional resources and to propose options for obtaining these resources so that it would be effective for the enterprise in terms of the cost of obtaining sources of financing and efforts to minimize them. In addition to the traditional standard forms of financing, students will also be able to propose financing through so-called alternative sources of financing. In the case of new investments of an enterprise, the student will be able to analyse the suitability and profitability of the projects for the enterprise by means of several methods of evaluation of investment projects on the basis of the acquired knowledge. In the course, the student will also acquire basic knowledge in the field of financial analysis of the enterprise and financial planning, which is necessary for successful completion of subsequent courses in subsequent years of study. Competence: <ul style="list-style-type: none"> • to be familiar with the basic issues of corporate financial management, • to propose options for financing business activities, • analyse, assess and make effective decisions within the framework of individual financing options in terms of several factors (cost of capital, availability of financial resources, administrative complexity in obtaining them, etc.), • propose the use of alternative sources of financing, • assess the effectiveness of investment project options and select the optimal option in the light of the chosen decision criterion. Skill:	

- analyze and quantify the cost of capital of the enterprise,
- quantify the need for financial resources, then analyse the profitability of different options for sources of enterprise financing,
- analyse the solvency of the enterprise,
- analyse and evaluate the economic efficiency of investment projects through dynamic methods of evaluating the efficiency of investment projects,
- assess the possibilities of using alternative forms of financing (venture capital, subsidies, euro funds).

Indicative content:

Thematic definition of lectures:

1. Development, characteristics and content of corporate finance.
2. Financing of the enterprise, its property, financial and capital structure.
3. Acquisition of equity capital from external sources.
4. Raising equity capital from internal sources.
5. Acquisition of long-term and medium-term capital by means of credit.
6. Obtaining financial resources from short-term loans.
7. Financial support of enterprises from public sources.
8. Placement (allocation) of capital in fixed tangible and intangible assets.
9. Financial investment of an enterprise.
10. Financing of current assets of the enterprise, their characteristics and structure.
11. Factors influencing the exchange rate in the long and short term.
12. Determination of enterprise value.
13. Financial analysis and planning of the enterprise.

Thematic definition of exercises:

1. Cash flow
2. Time value of money
3. Financial and capital structure of the enterprise
4. Raising equity capital from external sources
5. Raising equity capital from internal sources
6. Acquisition of equity from internal sources
7. Obtaining financial resources through loans
8. Financing businesses through the use of finance leases
9. Comparison of financing through leasing and credit
10. Placement of capital in fixed assets
11. Evaluating the efficiency of investment projects
12. Evaluation of the riskiness of investment projects
13. Financial investments of the enterprise

Support literature:

Basic literature:

1. BREALEY, Richard - MYERS, Stewart C. - MARCUS, Alan J. Fundamentals of Corporate Finance. Kindle Edition, 2012. 784 s. ISBN 978-0078034640.

Supplementary literature:

1. BERK, Jonathan - DEMARZO, Peter. Corporate Finance. Harlow : Pearson, 2020. 1181 s. ISBN 978-1292-30415-1.
2. VINCZEOVÁ, Miroslava - KRIŠTOFÍK, Peter. Corporate finance. Banská Bystrica : Matej Bel University, 2013. 133 s. ISBN 978-80-557-0490-6.
3. CORRELI, Angelo. Analytical Corporate Finance. New York : Springer International Publishing AG, 2018. 501 s. ISBN 3319957619.

Syllabus:

Thematic definition of lectures:

1. Development, characteristics and content of corporate finance. Content, principles and procedures of corporate financial management. Basic categories used in financial management. Financial policy of the enterprise and financial objectives of the business activity. Financial decision-making of the enterprise.
2. Financing of the enterprise, its property, financial and capital structure. Necessary amount of capital of the enterprise. Capital structure. Structure of financial resources of the enterprise. Optimal financial structure of the enterprise.
3. Acquisition of equity capital from external sources. Deposits of owners. Venture (risk) capital entry. Raising equity capital in venture capital companies. Shares and their types, ordinary, preference and employee shares. Technique of share issue.
4. Raising equity capital from internal sources. Financing corporate needs from profits. Method of quantifying profit. Distribution of profits: taxes, dividends, formation of reserve funds. Self-financing of the enterprise. Pension funds. Financing of corporate needs from depreciation. Depreciation as a source of financing. Depreciation policy of the state and enterprises. Other internal sources of financing.
5. Acquisition of long-term and medium-term capital by means of credit. Issuance of corporate bonds, their types, coverage, yield and repayment. Financial credits: term loans, mortgage loans, revolving loans, export credits. Supplier loans. Special forms of credit: leasing, forfaiting, franchising.
6. Obtaining financial resources from short-term loans. Trade credit. Promissory note as an instrument of trade credit. Fixed and non-fixed liabilities, advances, issue of commercial paper, short-term bank loans. Factoring as a form of short-term financing.
7. Financial support of enterprises from public sources. Reasons and factors for targeting financial support. Direct and indirect forms of support. Financial support of enterprises in the Slovak Republic, entities and programmes. Forms and objectives of the European Union subsidy policy.
8. Placement (allocation) of capital in fixed tangible and intangible assets. Characteristics of financial aspects of investment. Methods of selecting a suitable variant of an investment project. The impact of inflation on investment decision-making. Selection of an investment project in the capital budget. Financing of major investment projects.
9. Financial investment of an enterprise. Investing capital in financial assets. The role and instruments of the financial market. Criteria for financial investment. Portfolio of securities. Strategic objectives of corporate financial investment.
10. Financing of current assets of the enterprise, their characteristics and structure. Management of inventories, receivables and prompt cash. Cash cycle.
11. Factors influencing the exchange rate in the long and short term. Management of the enterprise's currency risks.
12. Determination of enterprise value. Motives for determining the value of an enterprise. Basic information inputs and factors. Methods of enterprise value determination. Valuation of business assets in special conditions.
13. Financial analysis and planning of the enterprise. The importance and roles of financial analysis in the management of corporate finance. Retrospective financial analysis. New criteria for assessing business performance - economic value added (EVA) and market value added (MVA). Predictive financial analysis. Definition of the nature and tasks of a financial plan. Structure, content and process of financial plan development. Characteristics of the different parts of the financial plan. Methods and models for the development of a company's financial plan. Control of implementation, adjustments and changes to the plan...

Thematic definition of exercises:

1. Cash flow - cash flow of the enterprise. Calculation of cash flow by direct and indirect methods. Analysis of financial ratios - specifically liquidity ratios.
2. Time value of money - future value of money (interest earner, saver, funder), present value of money (de-interest earner, funder, redeemer). The impact of inflation and taxation of interest income on the time value of money.
3. Financial and capital structure of the enterprise - costs related to the commitment of the individual components of capital, cost of equity capital, cost of foreign capital, calculation of the average nominal and real cost of capital.
4. Raising equity capital from external sources - shares and their value (nominal, book, market, etc.), share issue and subscription right - calculation of subscription right in case of additional share issue, subscription right price, new average market price of shares after issue.
5. Raising equity capital from internal sources - financing the company from profits. Factors influencing the formation of the economic result. Taxation of the economic result - adjustment of the economic result to the tax base by means of the so-called addable and deductible items, calculation of the economic result after taxation, distribution of profit.
6. Acquisition of equity from internal sources - types of depreciation (tax, accounting), difference between them. Calculation of depreciation through accounting depreciation methods (straight-line, progressive, declining, uneven).
7. Obtaining financial resources through loans. Establishment of the most commonly used loan repayment plans (repayment plan with the same amount of repayment, with the same amount of total payment, with a regularly increasing repayment, etc.).
8. Financing businesses through the use of finance leases - calculation of the lease price, down payment, lease payment. Application of leasing in financing the acquisition of fixed assets of the enterprise.
9. Comparison of financing through leasing and credit. Conversion of costs related to leasing and credit to present value, selection of an efficient form of financing (in terms of the criterion of cost minimization).
10. Placement of capital in fixed assets - types of investment projects, calculation of basic economic parameters of investment projects (capital expenditures, expected cash receipts, useful life).
11. Evaluating the efficiency of investment projects through methods of evaluating the efficiency of investment projects, with the main focus on dynamic methods (net present value, internal rate of return, as a complementary method payback period with time update).
12. Evaluation of the riskiness of investment projects - use of basic statistical methods in the analysis of the riskiness of investment projects (standard deviation, coefficient of variation). Comparison of the riskiness of several investment projects.
13. Financial investments of the enterprise - basic methodology of calculating the market price of securities (bonds, preferred and common shares). Calculation of expected return and riskiness of securities.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 50

A	B	C	D	E	FX
20.0	20.0	22.0	20.0	6.0	12.0

Lecturer: Ing. Simona Kosztanko, PhD., Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPF FPM/MME21019/21	Title of course: Corporate Financial Analysis (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 5.	
Degree of study: I., N	
Prerequisites: KPH FPM/MMC21025/21-Business Economy (in English) or KPF FPM/MME21018/21-Corporate Finance (in English)	
Requirements to complete the course: 15 % continuous seminar work on the assigned topic, 15 % continuous written work from examples, 70 % oral examination	
Student workload: 156 h (attendance at lectures 22 h, attendance at seminars 22 h, preparation for seminars 40 h, preparation for midterm written tests and a credit paper 10 h, processing of a seminar paper 20 h, preparation for an exam 42 h)	
Teaching results: Knowledge: A comprehensive approach to assessing the financial situation of the company aimed at understanding the form and presentation of corporate accounting data, their broad-spectrum analysis to identify significant and non-essential characteristics of the company, gradually reveal a diverse range of relationships between accounting data so the analyst can assessed, materially interpreted and evaluated. Competence: <ul style="list-style-type: none"> • Complete the financial analysis in companies compiling financial statements in various accounting regimes, in Slovak and foreign companies. • Search for and select information sources suitable for fulfilling the goal of analyzing the company's financial results. • Select optimal methods of analysis that will allow a factual interpretation and evaluation of important aspects of the financial situation of the company. • Identify and quantify the impact of relevant factors on the financial results of companies. • Prepare clear and understandable reports of financial analysis for the needs of individual levels of management, containing the strengths and weaknesses of the company and the proposal of measures. Skill: <ul style="list-style-type: none"> • Apply the acquired theoretical knowledge about elementary methods and higher methods (mathematical-statistical) in the process of analyzing the financial situation of the company. • Define and economically interpret the company's financial results. 	

- Objectively assess the financial situation of the company by categorizing financial results, monitoring development trends, identifying relationships between indicators, quantifying the severity of their interaction and comparing financial results with comparable competitors.
- Perceive the facts in relation to each other, synthesize them and then predict the financial situation of the company.

Indicative content:

Thematic definition of lectures:

1. Input information and general instruction about the subject.
2. Financial statements of a company - a source of information for financial analysis.
3. Analytical value of the system of financial statements.
4. Analytical value of the balance sheet.
5. Analytical value of the Income Statement.
6. Analytical value of the cash flow statement.
7. Ex post financial analysis.
8. Procedures for objectifying the conclusions of the "ex post" analysis.
9. Analysis of the company's position on the market from a financial point of view.
10. Ex ante financial analysis.
11. Basic division of methods for predicting the financial situation of a company - point, mathematical-statistical methods.
12. Financial statements of an enterprise prepared in accordance with IFRS.
13. Selected Issues in Financial Analysis of IFRS Financial Statements.

Thematic definition of seminars:

1. Conditions for obtaining credit, functions of financial analysis of the company, characteristics and representation of three (four) - balance system of financial statements, adjustment of accounting and reporting in the Slovak Republic, acquaintance with the register of financial statements.
2. Formal adjustment of the Balance Sheet.
3. Presentation on the economic interpretation of the results of the analysis of property and capital structure.
4. Presentation on the economic interpretation of the results of the analysis of net working capital and golden rules.
5. Presentation on the economic interpretation of the results of Profit/Loss analysis, analysis of added value formation and structure.
6. Presentation on the economic interpretation of the results of the analysis of individual indicators of the company's cost.
7. Presentation on the economic interpretation of the results of the analysis of the operational CF indicator.
8. Presentation on the economic interpretation of the results of the analysis of financial ratios.
9. Testing the continuous level of students' theoretical knowledge.
10. Possibilities and conditions of application of the chain substitution method, logarithmic and functional method.
11. Presentation on the economic interpretation of the results of the breakdown of ROA, ROE and business cost ratio
12. Recapitulation of semester knowledge, final semester written work.
13. Practical applications of financial analysis of IFRS financial statements.

Support literature:

Basic literature:

1. HARRINGTON, R. Diana. Corporate Financial Analysis. In a Global Environment. 6th edition. South Western College Pub. 2009. ISBN-13: 978-0324050929

2. GEORGE, T. et.al. Essentials of Financial Analysis. John Wiley & Sons. 2003. ISBN-13: 978-0471228301
 3. ROBERTSON, B. Corporate Financial Analysis: A Comprehensive Beginner's guide to analyzing corporate financial risks, statements, data ratios and reports. 2020. ISBN-13: 978-1073647460.
 4. ITTELSON, Thomas R. Financial Statements: A Step-by-Step Guide to Understanding and Creating Financial Reports. Newburyport, MA: New Page Books 3rd Revised edition, 2020. 320 s. ISBN 978-1632651754.
 5. PETERSON DRAKE, Pamela. Analysis of Financial Statements. Hoboken, New Jersey: John Wiley & Sons, 2012. 352 s. ISBN 978-1118299981.
- Supplementary literature:
1. FRIDSON, Martin S. - ALVAREZ, Fernando. Financial Statement Analysis: A Practitioner's Guide. Hoboken, New Jersey: Wiley, 4th edition, 2011. 400 s. ISBN 978-0470635605.
 2. WILD, John J.. Financial Statement Analysis. New York City: McGraw-Hill. 2015. 608 s. ISBN: 978-0071086837.
 3. WAHLEN, James M. - BAGINSKI, Stephen P. - BRADSHAW, Mark. Financial Reporting, Financial Statement Analysis and Valuation. Boston, Massachusetts: Cengage Learning 9th Edition, 2017. 1200 s. ISBN-13 978-1337614689.
 4. WALTON, Peter. Financial Statement Analysis. An International Perspective. Boston, Massachusetts: Cengage, 2000. 512 s. ISBN 978-1861524870.
 5. PENMAN, Stephen. Financial Statement Analysis and Security Valuation. New York City: McGraw-Hill, 2012. 740 s. ISBN 0071326405.
 6. FRASER, Lyn - ORMISTON, Aileen. Understanding Financial Statements. London: Pearson 11th Edition. 304 p. ISBN 978-0133874037.
 7. SCHOENEBECK, Karen - HOLTZMAN, Mark. Interpreting and Analyzing Financial Statements. London: Pearson 6th Edition. 339 p. ISBN 978-0132746243.

Syllabus:

Thematic definition of lectures:

1. Input information and general instruction about the subject. The position and tasks of financial analysis in business management. Analysis functions - cognitive, evaluative and decision-making. Methods used in financial analysis of the company. Indicators and systems of indicators. Analytical model and its construction. Content and structure of business analysis in a market environment. Analysis of summary and partial results.
2. Financial statements of a company - a source of information for financial analysis. Presentation of financial statements (financial statements) as a source of data for financial analysis of the company. Financial statements according to Slovak legislation and international legislation (IFRS). Types of financial statements, their characteristics. Specifics of financial statements divided according to the size of the enterprise (financial statements of the micro-accounting unit and of small and large accounting units).
3. Analytical value of the system of financial statements. Three / four balance sheet system of financial statements. The informative value of the system of reports of the Central Bank. Characteristics of links between financial statements. Elementary methods of financial analysis - horizontal and vertical analysis of statements.
4. Analytical value of the balance sheet. Characteristics of the formal and content adjustment of the balance sheets of a small, large entity and a micro entity. Conversion of "accounting" balance sheet to "financial" balance sheet. Golden balance rule, golden financing rule. Analysis of compliance with the golden rules of financing in the company.
5. Analytical value of the Income Statement. Characteristics of the formal and substantive adjustment of the income statement of a small, large entity and a micro entity. Analysis of the "quality" of the economic result. Analysis of profit creation and use. Analysis of reduced

and non-reduced volume indicators, characteristics of their informative value. Analysis of the adequacy of the dynamics of volume indicators. Analysis of the cost-effectiveness of the company's transformation process.

6. Analytical value of the cash flow statement. Characteristics of the formal and content adjustment of the cash flow statement. Analysis of changes in cash. Cash-flow indicator, its importance for the company's management practice and informative value. Possibilities of quantification of cash flow indicator. Use of cash flow indicator in ratio financial indicators.

7. Ex post financial analysis. Standard ex post financial analysis procedure. Characteristics of the basic set of financial ratios. Specifics of quantification of liquidity, activity, indebtedness, profitability and market value indicators of the company. Knowledge of the financial situation of the company using ratios. Analysis and evaluation of the development trend of ratio indicators.

8. Procedures for objectifying the conclusions of the "ex post" analysis. Analysis of relationships between indicators. Characteristics of Du Pont's equations of decomposition of profitability indicators. Methods of analysis of deviations of indicators. Quantification of the influence of determining factors - the central task of the analysis. Factor relationships in analytical models - additive, multiplicative and combined. Impact quantification methods - chain substitution method, logarithmic method, functional method, integral method.

9. Analysis of the company's position on the market from a financial point of view. Comparison of business and industry indicators. Conditions of comparability, selection of indicators for comparing companies. Methods of comparing enterprises - arithmetic average, quantiles, methods of multicriteria evaluation of enterprises (method of weighted sum of orders, scoring method, method of standardized variable, method of distance from fictitious object).

10. Ex ante financial analysis. The essence, possibilities and importance of forecasting. Selection of well "distinguishing" indicators. Methods of selection of well-distinguishing indicators - median test, statistical methods.

11. Basic division of methods for predicting the financial situation of a company - point, mathematical-statistical methods. Characteristics of the Rapid Test, Tamari risk index, methods of discriminant analysis, logistic regression.

12. Financial statements of an enterprise prepared in accordance with IFRS. Purpose, structure and content of financial statements according to IFRS. Formal and material differences in financial statements compiled according to Slovak standards and IFRS standards. Consequences of differences in financial statements on the conclusions of the financial analysis of the company. Thematic definition of seminars:

1. Conditions for obtaining credit, functions of financial analysis of the company, characteristics and representation of three (four) - balance system of financial statements, adjustment of accounting and reporting in the Slovak Republic, acquaintance with the register of financial statements, Home assignment: study the current financial statements of the selected company.

2. Formal adjustment of the Balance Sheet, reading of the financial statement Balance sheet of the selected company, procedure of analysis of property and capital structure in the balance sheet, explanation of terms: long-term / short-term and non-current / current assets, explanation of correction, reserves, horizontal balance sheet analysis. Homework: preparation of balance sheet analysis.

3. Presentation on the economic interpretation of the results of the analysis of property and capital structure. Procedure for conversion of "accounting" balance sheet to "financial" balance sheet, significance of this conversion, characteristics of golden rules of financing, characteristics of golden balance rule, net working capital (NWC), procedure of analysis of compliance with golden financing rules, verification of adequacy of NWC creation. Homework: quantification of golden rules and net working capital of the selected company, analysis of golden rules and net working capital, verification of the adequacy of net working capital creation.

4. Presentation on the economic interpretation of the results of the analysis of net working capital and golden rules. Formal adjustment of Income Statement, reading of accounting Income Statement of selected company, procedure of analysis of creation of economic result Profit/Loss analysis, analysis of creation and structure of added value, analysis of creation of newly created value. Homework: elaboration of analysis of Profit/Loss structure of selected company.
5. Presentation on the economic interpretation of the results of Profit/Loss analysis, analysis of added value formation and structure. New topic: the procedure of analysis of the total cost indicator of the company, the procedure of the analysis of operating costs, the procedure of the analysis of wage costs Homework: elaboration of analysis of total cost, operating and wage cost of selected company.
6. Presentation on the economic interpretation of the results of the analysis of individual indicators of the company's cost. New topic: formal adjustment and reporting of the cash flow statement, explanatory power of the cash flow statement, operating cash flow (CF) indicator - procedures for its quantification and analysis, confrontation of the CF indicator with the cash flow statement. Homework: elaboration of CF indicator analysis.
7. Presentation on the economic interpretation of the results of the analysis of the operational CF indicator. New topic: systems of indicators, characteristics of a parallel system of indicators, relative financial indicators - their construction and termination. Homework: quantification and analysis of financial ratios of a selected company.
8. Presentation on the economic interpretation of the results of the analysis of financial ratios. New topic: ways of objectifying the results of financial analysis - analysis of the development of financial ratios of the company over time, comparison of business results with the results of the industry. Homework: elaboration of trend analysis of financial ratios, comparison of ratios of selected company with relevant industry.
9. Testing the continuous level of students' theoretical knowledge. Presentation on the economic interpretation of the results of objectification of financial indicators of a selected company. New topic: methods of quantification of the influence of factors on the synthetic business indicator.
10. Possibilities and conditions of application of the chain substitution method, logarithmic and functional method. Du Pont's equations of decomposition of indicators ROA, ROE - simple and extended model, decomposition of cost indicator of the company. Homework: elaboration of the analysis of the decomposition of ROA, ROE indicators and the decomposition of the cost indicator of the selected company.
11. Presentation on the economic interpretation of the results of the breakdown of ROA, ROE and business cost ratio, New topic: comprehensive assessment of the financial situation of the analyzed company, summary of its strengths and weaknesses, proposal of measures to improve the financial condition of the company.
12. Recapitulation of semester knowledge, final semester written work.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 51

A	B	C	D	E	FX
43.14	33.33	9.8	7.84	3.92	1.96

Lecturer: Ing. Miroslav Kmeťko, PhD., doc. Ing. Eduard Hyránek, PhD., Ing. Simona Kosztanko, PhD.

Date of the latest change: 08.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPH FPM/ MMC21034/21	Title of course: Corporate Social Responsibility (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 4	
Recommended semester/trimester of study: 6.	
Degree of study: I., N	
Prerequisites: KPH FPM/MMC21024/21-Enterprise and Entrepreneurship (in English) or KM FPM/MMB21040/21-Management (in English) or KPH FPM/MMC21025/21-Business Economy (in English)	
Requirements to complete the course: 30% active participation over the semester, group work - solving case studies of ethical problems (actual data directly from the company) and its presentation; 70% written final exam - combination of theoretical part and elaboration of a concrete case study	
Student workload: 104 h - attendance at lectures 26 h, attendance at seminars 26 h, preparation for seminars 13 h, individual work 13 h, preparation for final exam 26 h	
Teaching results: Knowledge: After completing the module, students should be able to: <ul style="list-style-type: none"> • understand that performing responsible business is the standard economic activity of a company, • solve any economic problems in parallel with the liability requirements, • be familiar with the ethical minimum of responsible business – basic legislation, • master existing systems of standards, initiatives, and indices of responsible business, • navigate through the system of domestic and international institutions providing guarantee and support for responsible business, • master the basic methodology of controlling and reporting of responsible business, • use a functioning system of responsible business to increase the company’s credibility more successfully. Competence: <ul style="list-style-type: none"> • apply theoretical knowledge of general ethics creatively and understand the essence of ethical principles used in common practice, • be able to navigate themselves through an ethical minimum – essential legislation concerning the company and a specific group of stakeholders, • understand the context between business ethics and responsible business and be able to identify them in practice, • evaluate the relevance of the information in integrated reports on ethical behavior for each stakeholder group, 	

- analyze and solve any economic problem in line with its ethical side.

Skills:

After completing the module, students should be able to:

- master the analysis and evaluation of the specifics of the system of the corporate social responsibility in Slovakia and abroad,
- propose a basic procedure for the institutionalization of responsible business,
- analyze, evaluate, and recommend solutions for unethical behavior of the company, according to the problems of stakeholder groups,
- design and prepare a simple report on responsible business according to real up-to-date information from the company,
- argue factually and professionally based on acquired knowledge and adopted techniques

Indicative content:

Topics of lectures:

Week 1 Fundamental Principles of Corporate Social Responsibility (CSR)

Week 2 Basic Principles of Stakeholder Theory

Week 3 Social Support System for Responsible Business

Week 4 The Essence of Responsible Business

Week 5 Institutionalization of Responsible Business

Week 6 Responsible Business in Relation to Human Capital

Week 7 Responsible Business in Relation to Consumer Protection

Week 8 Responsible Business in Relation to the Community

Week 9 Responsible Business in Relation to the Environment

Week 10 Responsible Business and International Relations I.

Week 11 Responsible Business and International Relations II.

Week 12 Responsible Business Reporting I.

Week 13 Responsible Business Reporting II.

Topics of seminars:

Week 1 Fundamental principles of CSR

Week 2 Basic Principles of Stakeholder Theory

Week 3 Social Support System for Responsible Business

Week 4 The Essence of Responsible Business

Week 5 Institutionalization of Responsible Business

Week 6 Responsible Business in Relation to Human Capital

Week 7 Responsible Business in Relation to Consumer Protection

Week 8 Responsible Business in Relation to the Community

Week 9 Responsible Business in Relation to the Environment

Week 10 Responsible Business and International Relations I.

Week 11 Responsible Business and International Relations II.

Week 12 Responsible Business Reporting I.

Week 13 Responsible Business Reporting II.

Support literature:

Basic literature:

1. IDOWU, Sam O. Current Global Practices of Corporate Social Responsibility. In The Era of Sustainable Development Goals. Berlin : Springer, 2021. 21 s. ISBN 978-3-030-68386-3.
2. MITRA, Nayan - SCHMIDPETER, René. Mandated Corporate Social Responsibility. Berlin : Springer, 2020. 254 s. ISBN 978-3-030-24444-6.
3. PAIVA, Inna S. - CARVALHO, Luísa C. Conceptual and Theoretical Approaches to Corporate Social Responsibility, Entrepreneurial Orientation, and Financial Performance. IGI Global, 2020. 369 s. ISBN 978-1-7998-2130-4.

4. DELBARD, Oliver. The Corporate Social Responsibility Agenda: The Case for Sustainable and Responsible Business Hardcover. World Scientific Publishing Co. 2020. 196 s. ISBN 978-9-8112-0659-7.
 5. TUNCA, Çalyurt. K. New Approaches to CSR, Sustainability and Accountability, Volume I. Berlin : Springer, 2020. 271 s. ISBN 978-981-329-588-9.
- Complementary literature:
1. KESSEDJIAN, Catherine - RIVERA, Humberto C. Private International Law Aspects of Corporate Social Responsibility. Berlin : Springer, 2020 . 791 s. ISBN 978-3-03035-186-1.
 2. CHANDLER, David. Strategic Corporate Social Responsibility: Sustainable Value Creation. London : SAGE Publications, Inc, 2019. 480 s. ASIN B07W14GB23.
 3. RENDTORFF, Jacob D. Philosophy of Management and Sustainability: Rethinking Business Ethics and Social Responsibility in Sustainable Development. Bingley : Emerald Publishing, 2019. 264 s. ISBN 978-1-78973-454-6.
 4. REZAEI, Zabihollah - FOGARTY, Timothy. Business Sustainability, Corporate Governance, and Organizational Ethics. Hoboken : John Wiley & Sons, 2019. 992 s. ISBN 978-1-11960-145-6.
 5. BECKER, Christian U. Business Ethics. Methods and Application. London : Routledge, 2018. 200 s. ISBN 978-1138493681.
 6. IDOWU, Samuel O. - SITNIKOV, Catalina. Current Issues in Corporate Social Responsibility: An International Consideration. Berlin : Springer, 2019. 286 s. ISBN 978-3-31988-938-2.
 7. MCWILLIAMS, Abigail - RUPP, Deborah E - SIEGEL, Douglas S. The Oxford Handbook of Corporate Social Responsibility: Psychological and Organizational Perspectives. Oxford : Oxford University Press, 2019. 720 s. ISBN 978-0-198-80228-0.
 8. ANTONARAS, Alexandros - DEKOULOU, Paraskevi. Cases on Corporate Social Responsibility and Contemporary Issues in Organizations. Pennsylvania : IGI Global, 2019. 402 s. ISBN 978-1-5225-7715-7.
 9. VOPAT, Mark C. - TOMHAVE, Alan. Business Ethics. The Big Picture. Peterborough : Broadview Press, 2018. 325 s. ISBN 978-1-55481-430-5.
 10. ZEYEN, Anica - BECKMANN, Markus. Social Entrepreneurship and Business Ethics. London : Routledge, 2018. 254 s. ISBN 978-1138079946.

Syllabus:

Topics of lectures:

Week 1 Fundamental Principles of Corporate Social Responsibility (CSR)

The topic focuses in detail on the primary categories and fundamental principles of the theory of CSR. The subject and the essence of CSR. The theoretical basis of CSR. The relationship between ethics and CSR. Fundamentals of ethics and its categories applicable in CSR.

Week 2 Basic Principles of Stakeholder Theory

The topic focuses primarily on the basic principles of functioning of a responsible company in the market. The mission of a responsible company. The principle of integration of ethics and economics. Enterprise as part of the social system. The essence of the ethical-economic dilemma: manager - owner. Relationship between ethics and law – the ethical minimum (legislation). Definition, systematization, and classification of stakeholders. Ethical minimum for stakeholders, by groups (primary and secondary).

Week 3 Social Support System for Responsible Business

The topic is primarily focused on the attributes of the model of synergistic evaluation of the state of responsible business in the Slovak Republic. Public politics. State tools used. Application of responsible business in the corporate sector. Forming awareness of the ethical business. Strategy for improving the state of CSR in Slovakia. Current trends in the development of responsible business nationally and internationally.

Week 4 The Essence of Responsible Business

The topic is primarily focused on the basic relationships: responsible/sustainable business and the responsibility of business entities. Essential characteristics of responsible business. Classification of terms responsible business, social responsibility, responsible behavior, responsible acting. Pillars of responsible business. The responsible business pyramid. Alternatives to responsible business. Advantages and disadvantages of responsible business.

Week 5 Institutionalization of Responsible Business

The topic is focused in detail on the basic categories and fundamental principles of the institutionalization of CSR into economic entities. The essence of the institutionalization of responsible business. Creating a responsible business strategy and its implementation. Application of the PDCA model in the institutionalization of ethics in the company. Application of tools for the implementation of responsible business - ethical program. Classification and typology of the system of codes of ethics. General principles of the code of ethics. Pros and cons of institutionalizing responsible business.

Week 6 Responsible Business in Relation to Human Capital

The topic is predominantly focused on the attributes and determinants of CSR in the field of human capital. Categorization of terms: personnel, workers, employees, human potential, human capital. Identification of the most frequent ethical problems of human capital in the company. The main principles of responsible behavior in working relations. Typology, classification, and categorization of unethical behavior towards human capital in the company. Typology of discrimination in labor relations. Redundancies and their acceptability from the CSR aspect. Current legislation as an ethical minimum and a system of tools for a positive solution to the problems of unethical behavior. Basic security and rights for employees in the Labor Code.

Week 7 Responsible Business in Relation to Consumer Protection

The topic is focused in detail on the basic aspects of ethical consumerism. Explanation of the practical functioning of the consumer protection system in the Slovak Republic and the E.U. Main principles of consumer protection. Dimensions of the functional model of the consumer protection system. Legislative protection (ethical minimum) of the consumer. Supervision and regulation of consumer protection in the Slovak Republic. Consumer protection NGOs. Current EU trends in ethics and consumer protection. The Consumer Agenda which presents a strategic vision of E.U. consumer policy.

Week 8 Responsible Business in Relation to the Community

The topic deals primarily with the relationship of the responsible company to the community. Basic characteristics of attributes of community and society. Activities of a company with responsible/sustainable behavior for the benefit of the community. Typology, classification, and categorization of ethical company activities for the benefit of the community: philanthropy, donation, volunteering, corporate investment in the community, sponsorship. Specification of corporate philanthropy and its tools. Ethical minimum (legislative support) of ethical conduct of a company with responsible/sustainable behavior for the benefit of the community.

Week 9 Responsible Business in Relation to the Environment

The topic mainly focuses on the attributes and determinants of the relationship of responsible business to the environment. Conceptual classification: ecology, environmental studies, and the environment from an economic and ethical aspect. Care for the environment. Ethical minimum in the environment in the Slovak Republic and the E.U. Environmental management system. Positives and negatives of the implemented environmental management system. Comparison of ISO 14001 and EMAS elements. Application of the PDCA model in the implementation of an environmental management system.

Week 10-11 Responsible Business and International Relations

The topic is predominantly focused on the attributes and determinants of responsible business in an international context. Characteristics of the global system. Synergistic effect of business determinants from the perspective of economy and responsible business. Application of the

principle of conceptual relativity. Businesses in the conditions of globalization. Closing business alliances. Basic categories of regional interest from the aspect of globalization. Application of the principles of responsible business in companies in globalization. Agenda 2030 for sustainable development. E.U. strategy in the field of responsible business.

Week 12-13 Responsible Business Reporting

The topic focuses primarily on the essence of the relationship between responsible/sustainable business management and reporting of responsible/sustainable business. General principles of responsible business reporting. Standards of responsible business reporting, sustainable development, and ethical behavior. Attributes of the most widespread responsible business reporting systems: GRI standards and integrated reporting. Legislative support (ethical minimum) of responsible business reporting in the Slovak Republic and the E.U.

Topics of seminars:

Week 1 Fundamental principles of CSR

Case studies focused on basic categories and fundamental principles of the theory of CSR. The subject and the essence of CSR. The theoretical basis of CSR. The relationship between ethics and CSR. Fundamentals of ethics and its categories of applicable CSR.

Presentation of the responsible business model in a particular company with an accent on the integrity of the sustainable business and its managerial and economic dimension

Week 2 Basic Principles of Stakeholder Theory

Case studies focused on the basic principles of functioning of a responsible company in the market. The mission of a responsible company. The principle of integration of ethics and economics. Enterprise as part of the social system. The essence of the ethical-economic dilemma: manager - owner. Relationship between ethics and law – the ethical minimum (legislation). Definition, systematization, and classification of stakeholders. Ethical minimum for stakeholders, by groups (primary and secondary).

Presentation of the responsible business model in a particular company with an accent on functioning stakeholder system.

Presentation of the responsible business model in a particular company with an accent on functioning stakeholder system.

Week 3 Social Support System for Responsible Business

Case studies focused on the attributes of the model of synergistic evaluation of the state of responsible business in the Slovak Republic. Public politics. State tools used. Application of responsible business in the corporate sector. Forming awareness of the ethical business. Strategy for improving the state of CSR in Slovakia. Current trends in the development of responsible business nationally and internationally.

Presentation of the responsible business model in a particular company with an accent on the system of support for responsible business of a particular company.

Week 4 The Essence of Responsible Business

Case studies focused on the basic relationships: responsible/sustainable business and the responsibility of business entities. Essential characteristics of responsible business. Classification of terms responsible business, social responsibility, responsible behavior, responsible acting.

Pillars of responsible business. The responsible business pyramid. Alternatives to responsible business. Advantages and disadvantages of responsible business. Presentation of the responsible business model in a particular company with an accent on the pyramid of responsible business of a particular company.

Week 5 Institutionalization of Responsible Business

Case studies focused on the basic categories and fundamental principles of the institutionalization of CSR into economic entities. The essence of the institutionalization of responsible business.

Creating a responsible business strategy and its implementation. Application of the PDCA model in the institutionalization of ethics in the company. Application of tools for the implementation of responsible business - ethical program. Classification and typology of the system of codes of ethics. General principles of the code of ethics. Pros and cons of institutionalizing responsible

business. Presentation of the responsible business model in a particular company with an accent on an ethical program of the company.

Week 6 Responsible Business in Relation to Human Capital

Case studies focused on the attributes and determinants of CSR in the field of human capital. Categorization of terms: personnel, workers, employees, human potential, human capital. Identification of the most frequent ethical problems of human capital in the company. The main principles of responsible behavior in working relations. Typology, classification, and categorization in unethical behavior towards human capital in the company. Typology of discrimination in labour relations. Redundancies and their acceptability from the CSR aspect. Current legislation as an ethical minimum and a system of tools for a positive solution to the problems of unethical behavior. Basic security and rights for employees in the Labor Code. Presentation of the responsible business model in a particular company with an accent on a responsible business in relation to human capital.

Week 7 Responsible Business in Relation to Consumer Protection

Case studies focused on the basic aspects of ethical consumerism. Explanation of the practical functioning of the consumer protection system in the Slovak Republic and the E.U. Main principles of consumer protection. Dimensions of the functional model of the consumer protection system. Legislative protection (ethical minimum) of the consumer. Supervision and regulation of consumer protection in the Slovak Republic. Consumer protection NGOs. Current EU trends in ethics and consumer protection. The Consumer Agenda, which presents a strategic vision of E.U. consumer policy. Presentation of the responsible business model in a particular company with an accent on a responsible business in relation to consumer protection.

Week 8 Responsible Business in Relation to the Community

Case studies focused on the relationship of the responsible company to the community. Basic characteristics of attributes of community and society. Activities of the company with responsible/sustainable behavior for the benefit of the community. Typology, classification, and categorization of ethical company activities for the benefit of the community: philanthropy, donation, volunteering, corporate investment in the community, sponsorship. Specification of corporate philanthropy and its tools. Ethical minimum (legislative support) of ethical conduct of a company with responsible/sustainable behavior for the benefit of the community. Presentation of the responsible business model in a particular company with an accent on responsible business in relation to the community.

Week 9 Responsible Business in Relation to the Environment

Case studies focused on the attributes and determinants of responsible business relationships to the environment. Conceptual classification: ecology, environmental studies, and the environment from an economic and ethical aspect. Care for the environment. Ethical minimum in the environment in the Slovak Republic and the E.U. Environmental management system. Positives and negatives of the implemented environmental management system. Comparison of ISO 14001 and EMAS elements. Application of the PDCA model in the implementation of an environmental management system. Presentation of the responsible business model in a particular company with an accent on functioning responsible business in relation to the environment.

Week 10-11 Responsible Business and International Relations

Case studies focused on the attributes and determinants of responsible business in an international context. Characteristics of the global system. Synergistic effect of business determinants from the aspect of the economy and responsible business. Application of the principle of conceptual relativity. Businesses in the conditions of globalization. Closing business alliances. Basic categories of regional interest from the aspect of globalization. Application of the principles of responsible business in companies in the process of globalization. Agenda 2030 for sustainable development. E.U. strategy in the field of responsible business. Presentation of the responsible business model in a particular company with an accent on responsible international relations.

Week 12-13 Responsible Business Reporting

Case studies focused on the essence of the relationship between responsible/sustainable business management and reporting of responsible/sustainable business. General principles of responsible business reporting. Standards of responsible business reporting, sustainable development, and ethical behavior. Attributes of the most widespread responsible business reporting systems: GRI standards and integrated reporting. Legislative support (ethical minimum) of responsible business reporting in the Slovak Republic and the E.U. Presentation of the responsible business model in a particular company with an accent on the responsible business reporting.

Language whose command is required to complete the course:

English

Notes:**Assessment of courses**

Total number of evaluated students: 33

A	B	C	D	E	FX
81.82	6.06	3.03	0.0	0.0	9.09

Lecturer: doc. Ing. Mgr. Gabriela Dubcová, PhD., Ing. Ľubica Foltínová, PhD., Ing. Jana KISSOVÁ, PhD.

Date of the latest change: 08.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPH FPM/ MMC21027/21	Title of course: Cost Controlling (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 5	
Recommended semester/trimester of study: 4.	
Degree of study: I., N	
Prerequisites: KPH FPM/MMC21025/21-Business Economy (in English) or KPH FPM/MMC21026/21-Microeconomics (in English)	
Requirements to complete the course: 30 % midterm exam, 70 % written exam	
Student workload: 130 h (participation in lectures 26 h, participation in seminars 26 h, preparation for seminars 26 h, preparation for midterm exam 26 h, preparation for final exam 26 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Student will gain comprehensive knowledge about the cost management using controlling tools. He analyzes the causes of costs and knows the possibilities of their allocation to cost objects and cost units. He can objectively assess the rationality and efficiency of production factors consumption during the life cycle of a product and a company. He gains the knowledge of how to communicate information, problems, and solutions at the middle and senior level of management. He can compare the results of several phenomena and periods in different ways. He generalizes knowledge and uses it to predict the future development of production factors consumption and product creation. Competence: <ul style="list-style-type: none"> • Expertise and knowledge, practical skills, and abilities to work independently in a managerial position with a focus on cost controlling. • Ability to perform certain managerial functions effectively in accordance with assigned authority and general expectations. • Flexibility in performing various structured tasks. • Participation in strategy creation and in defining and planning main business goals, participation on information and resource management. • Critical evaluation of the risks, course, and specifics of the value-creating process. • Designing solutions and defending conclusions or presenting recommendations to increase the efficiency of business activities, esp. production. Skill: <ul style="list-style-type: none"> • Student independently compiles various types of calculations and budgets, evaluates the suitability of already applied procedures in the company. 	

- Performs calculations of efficiency, effectiveness and other economic indicators. He analyzes past results and predicts the future. He can interpret these results and propose actions.
- He creates reports for business management, analyzes, comments and compares results. He solves scenarios of future value relations development.
- He provides business management with comprehensive information on costs, revenues, profits and production. He monitors the development of these indicators and reveals possible risks.

Indicative content:

Thematic definition of lectures:

1. Controlling. Cost Controlling. Costs - Meaning and Classification. Methods of Calculating Fixed Costs.
2. Calculation System. Types of Cost Calculations.
3. Calculation Methods: Differential, Joint Production, Surcharge (Mark-Up)
4. Budgets and Budgeting. Types and Forms of Budgets.
5. Budgeting Methods. Annual Budgets.
6. Internal Budgets. Budgetary Control.
7. Marginal Costing.
8. Differential Methods. Standard Costs and Variances.
9. Process Costing and Job-Order Costing.
10. Activity Based Costing
11. Costs and Time Flow. Target Costing. Product-Life-Cycle Costing. Structuring Costs in Different Stages of Life-Cycle.
12. Performance Measurement in Decentralized Organizations
13. Valuation of Company's Output from the Costing Perspective. Internal Pricing. Relations Between Cost Controlling Tools.

Thematic definition of exercises:

1. Introduction, conditions for passing the course. Cost controlling. Business costs. Basic cost indicators and cost calculations.
2. Nature and the classification of costs. Fixed costs. Methods of calculating fixed costs. Break-Even-Point.
3. Calculation system, calculation methods. Calculation by simple division and division by ratios. Cost calculation in joint production.
4. Surcharge calculation.
5. Budgets and budgeting. Types and forms of budgets. Budgeting methods. Annual budgets.
6. Internal Budgets. Budgetary Control.
7. Marginal Costing.
8. Differential Methods. Standard Costs and Variances.
9. Process Costing and Job-Order Costing.
10. Activity Based Costing.
11. Target Costing and Life-Cycle Costing.
12. Performance Measurement in Decentralized Organizations. Midterm exam.
13. Valuation of Company's Output from the Costing Perspective. Internal Pricing. Relations Between Cost Controlling Tools.

Support literature:

1. GARRISON, Ray H. - NOREEN, Eric W. – BREWER, Peter C. Managerial Accounting. 15th Ed. New York: McGraw Hill. 2015. 754 s. ISBN 978-0-07-802563-1.
2. ATKINSON, Anthony A. - KAPLAN, Robert S. - MATSUMURA, Ella Mae - YOUNG, Mark S. Management accounting: information for decision-making and strategy execution. 6th ed. Boston: Pearson, 2012. 550 s. ISBN 978-0273-76998-9.

Syllabus:

Thematic definition of lectures:

1. Controlling. Cost Controlling. Costs - Meaning and Classification. Methods of Calculating Fixed Costs.

Student will learn the theoretical definition of controlling and its development, tasks and functions, dimensions of controlling: strategic and operational controlling. Breakdown of operational controlling: financial, investment (project) and internal. Internal controlling: cost controlling and performance controlling. Internal controlling in the narrower and broader sense. Criteria for determining cost elements from the controlling point of view. Partial parts of cost controlling. Costs - value expression of production factors consumption. Nature and origin of costs. Cost classification. Breakdown of costs according to cost types, responsibilities for their origin, calculation formula, relation to the production (transformation) process, purpose of costs, dependence of costs on changes in production volume. Student will learn to construct a linear cost model. Methods of fixed costs calculation (mathematical and statistical, arithmetic method, method of two periods). Basic indicators for evaluating the cost level (differential and ratio indicators).

2. Calculation System. Types of Cost Calculations.

Topics that form the basis of calculations and calculation system implementation: basic attributes of cost calculations, characteristics of cost calculations, calculation system, creation of calculation system, related documentation, basis of allocation and the process of cost allocation. We will explain the types of cost calculations (in terms of time and functions in the management process, method of compilation, cost structure, production capacity utilization, etc.). Costing deals with the calculation of costs in relation to cost drivers. The most frequently used forms of calculations are calculations focused on finding or determining the costs of a specific output. The object of calculation is a calculation unit that must be precisely defined. The rules and procedures for determining costs in relation to specific output are determined by the method of calculation. Understanding the basic classification of costs using the calculation sheet. Student will learn the difference between general and specific cost categories.

3. Calculation Methods: Differential, Joint Production, Surcharge (Mark-Up)

The purpose of this lecture is to make the student aware of the importance of the proper functioning of the calculation system in company. The calculation system has to be based on specific production, technological and organizational conditions in companies and meet the ideas and needs of the company's top management and employees at lower levels. The created calculation system must also have links to other management subsystems (controlling, accounting, budgeting, operational records, statistics) and thus form a comprehensive system enabling the quality management. Student will learn to recognize different calculation techniques and understand the conditions under which they are being used. Methods: differential calculation, mark-up (additional charge) calculation. Student will also learn how to choose a proper allocation basis.

4. Budgets and Budgeting. Types and Forms of Budgets.

This lecture is focused on defining the concept of budgeting and identifying relevant budgeting processes. We will define the concept of budget and its links to business processes. We will introduce the tasks of budgeting and types of budgets. Student will understand the connections between the budget and the calculation system. He will gain an overview of all the relevant aspects of budgeting. He will also learn to adapt budgeting procedures to specific business conditions.

5. Budgeting Methods. Annual Budgets.

This lecture interprets the importance of the budget creation schedule and presents the content of its stages. It explains a set of organized methods and procedures that aim to determine short-term economic tasks of the company. It will also explain the links in the system of annual budgets, focusing on the master budget and its components: the budgeted balance sheet, budget income

statement, and the cash budget. Student will gain an overview of possible sources of information and materials for creating a budget. He will understand the process and steps of its preparation, including its limitations.

6. Internal Budgets. Budgetary Control.

The lecture points out the importance of internal budgets in managing departments or partial activities of the company. We will discuss the importance of controlling the implementation of budgets and approaches to its application. Student will learn the principles of budgeting. Specific attention is being paid to the methods of budgeting overheads, esp. setting overhead standards, budgeting overheads based on their past development, limiting overheads, and recalculating budgets according to a reasoned estimate of their future development.

7. Marginal Costing.

Comparison of full cost calculation and marginal costing according to the designation of calculation, cost object, content of the calculation, range of cost items used, and the cost structure (calculation sheet). Student will learn to recognize the simple marginal costing calculation and the multi-level (two or more levels) calculation of variable costs. He will also learn to properly choose which method to use. The role of marginal costing in supporting qualified managerial decisions. Economic calculations using the contribution margin, its nature and significance. Advantages, disadvantages, uses and limitations of marginal costing. Student will learn different calculation procedures using the contribution margin (Cost-Volume-Profit analysis, Break-Even-Point, etc.).

8. Differential Methods. Standard Costs and Variances.

This lecture explains the importance of differential methods of cost calculation. It presents the main principles of differential methods application. Student will gain knowledge about the standard method of cost calculation. We will deal with issues related to standard costs and deviations from the standards. Students will learn procedures how to use the standard method from long-term and short-term perspective, and how to estimate the value of work in progress. They will understand the calculation of standard costs and variances.

9. Process Costing and Job-Order Costing.

This lecture explains the essence of costing methods in different types of production, esp. Unit Costing, Process Costing and Job-Order Costing, similarities and differences between Process Costing and Job-Order Costing, cost flows in Process Costing (processing departments, the flow of materials, labor, and overhead costs), operations costing, work in progress costs and final product costs. Students will learn that the specific process of product creation highly affects the costing process. For this reason, special calculation sheets and procedures are being presented and applied. Students will also learn when and how to apply the Job-Order Costing, incl. measuring direct materials and direct labor cost, preparing job cost sheet, computing and using predetermined overhead rate, and computing unit cost.

10. Activity Based Costing

Students will learn reasons for the origin and development of the ABC method, the essence of the ABC method and its basic characteristics. Cost calculation using Activity Based Costing method. Student will also learn the classification of costs, which is applied in the ABC method. Students will learn to distinguish the hierarchy of processes and activities, and interrelations between activities. Students will receive information on how the cost allocation process takes place (simple model). They will learn the importance of a procedural approach to calculations, comparison of the traditional calculation procedure and ABC method. We will explain the methodical procedure of ABC, the form and content of the calculation sheet, the comparison towards a traditional approach. Students will learn the relationship between Activity Based Budgeting (ABB) and Activity Based Costing (ABC).

11. Costs and Time Flow. Target Costing. Product-Life-Cycle Costing. Structuring Costs in Different Stages of Life-Cycle.

Primary aim of this lecture is to explain the philosophy and the calculation of target costs and life cycle costs. Students will learn the essential principles of Target Costing. They will learn the process of setting target costs, benefits and limitations of this method, and possibilities of using it to reduce future costs. Students will also gain knowledge about the Product-Life-Cycle Costing, and factors affecting product's life cycle costs. For this purpose, students will also learn to deal with the time value of money, the cost of capital and the present value of future value stream. Student will also get familiar with predicting the future level of life cycle costs of a new product, using forecasting models. At the same time, students will learn how to optimize the structure of the company's costs according the current and future stage of company's lifecycle.

12. Performance Measurement in Decentralized Organizations

Student will learn the concept, principles, advantages and disadvantages of a decentralized organization and responsibility centers: Cost center, Profit center and Investment center. Student will also learn how to evaluate Investment Center performance using esp. Return on Investment (ROI) and its disaggregation, Residual Income, Economic Value Added (EVA), and will learn the possibilities of application, advantages and disadvantages of these methods. At the same time, student will learn different methods of measuring operational performance, esp. the Delivery Cycle Time, Throughput (Manufacturing Cycle) Time, and Manufacturing Cycle Efficiency (MCE). Student will learn to divide the delivery and manufacturing cycle time into value-added and non-value-added time. Furthermore, student will get familiar with the Balance Scorecard method, the possibilities of its use in the context of measuring the performance of decentralized organizations and its links to corporate strategy.

13. Valuation of Company's Output from the Costing Perspective. Internal Pricing. Relations Between Cost Controlling Tools.

This lecture identifies the basis for valuing business output from costing perspective. It clarifies the importance of internal pricing in the context of the open cycle of economic resources used within departments. It defines and characterizes internal pricing as a tool that allows to close this cycle of resources and to determine the result of its management. Student will gain knowledge about types and forms of internal prices and the principles of their quantification. Student will learn to identify and characterize the links between various tools of cost controlling, esp. budgets, accounting, provisional and final calculations, and the financial plan.

Thematic definition of exercises:

1. Introduction, conditions for passing the course. Cost controlling. Business costs. Basic cost indicators and cost calculations.

The introductory exercise is focused on getting students familiar with the conditions for completing the course, information about the required literature - textbook, the obligation to attend seminars. Students will be presented the conditions and process of attending and passing the midterm exam. Exercise: a) knowledge of theoretical concepts (content and meaning) related to the topic of the current exercise, b) economic calculations and their interpretation (using the exercise book as a workbook with pre-printed assignments and tables to calculate the results), c) discussing results, d) the most common errors and biases, e) practical application of calculations, the compilation of budgets and calculations, f) case study and other activities in accordance to the content of the exercise. Students usually work together in teams. Students present their knowledge of the theoretical basis of controlling, company costs, basic cost indicators and their interpretation. Practical application of computing and interpreting indicators.

2. Nature and the classification of costs. Fixed costs. Methods of calculating fixed costs. Break-Even-Point.

Students present their knowledge of business cost theory. They are able to determine the difference between different kinds of company's costs and use the appropriate classification of costs to prepare the cost calculation and budget. They know how to define fixed costs, and are able to apply different methods of fixed costs calculation. They are also able to critically assess

the pros and cons of each method. They know the concept of Break-Even-Point and, based on its calculation, are able to make qualified decisions on price, variable costs, profit and production volume. They understand the consequences of the costs depression and the payment of fixed costs.

3. Calculation system, calculation methods. Calculation by simple division and division by ratios. Cost calculation in joint production.

To complete this exercise, students must know the calculation system, calculation methods and conditions for its use and choosing calculation method depending on the nature of the product and the conditions under which this product is being created. The above is important for the correct choice of calculation method. Students, in the practical part of the exercise, start with the simplest method of division and continue with the method of division by ratios. During the exercise, they get acquainted with variants of the method of adding costs by dividing by ratios. Students will explain the essence of the calculation method in joint production, they can explain the concept of joint production and also know the variants of this method. This is followed by calculations using the method of cost calculation in joint production. Comparison of calculation results when choosing different factors (price, volume, internal price) for costing.

4. Surcharge calculation.

Theoretical knowledge of surcharge calculation, conditions for applying this method. Students are able to explain the principles for choosing an allocation base and are able to justify their decision. They know the difference between the summary method of calculating indirect costs and differentiated surcharge calculation. They correctly quantify the volume of the allocation base, the calculation surcharge and the calculation rate. They can identify, from the assignment, the origin of costs and the cost driver. They will compile the planned calculation and the resulting calculation in the correct way. The results will be compared and explain the probable causes of deviations. Students are able to check the correctness of their calculations.

5. Budgets and budgeting. Types and forms of budgets. Budgeting methods. Annual budgets. Students can explain the definition of budget and budgeting on a specific example. They will be able to justify the choice of the type and form of the budget with regard to specific company's needs. They are able to identify the necessary documents that will become the basis for budgeting. They are able to apply different budgeting methods. They know the annual budget, they are able to describe its components and to compile the budget result, including its components.

6. Internal Budgets. Budgetary Control.

Students know the problematic areas of creating internal budgets and can design procedures for their creation. They know how to use a variator both for the breakdown of costs into variable and fixed components and also for the compilation of the internal budget. They can design the structure of a flexible budget according to the needs of the company and the available data. They are able to compile a flexible budget and assess the impact of production capacity on the company's profitability. They can use a flexible budget to control the budget and actual data captured in accounting and present conclusions to increase efficiency and effectiveness of company's operations.

7. Marginal Costing.

Characteristics of marginal costing. Students know the essential principles of this calculation method, they are able to identify variable and fixed costs in connection with internal departments (centers), products, product categories, customers, or sales channels. They also know how to identify the production capacity of a company (centers). Based on calculations, they know how to determine the contribution margin of different products, product categories and customers. They are able to determine critical production volumes, profitability, production capacity utilization and production program optimization. They are also able to use the classification of direct costs and overhead costs to calculate the above.

8. Differential Methods. Standard Costs and Variances.

Students are able to identify advantages and limitations of differential calculation methods. They are able to characterize the concepts of basic calculations, operative calculations, final calculations, they do know the principle of these calculations, as well as the links between them. They are able to apply the standard costs and standard costing method to estimate the value of costs at the level of basic, operational and final calculation. For a selected cost item, they can use the standard costing method to calculate the cost per unit of output, the actual cost of production and the value of work in progress. They are able to use the knowledge of standard costing to identify differences between this method and other methods of costing.

9. Process Costing and Job-Order Costing.

The theoretical knowledge about Process Costing and Job-Order-Costing gained during lectures is being practically applied using some exercises and case studies. Students prepare their own cost calculations, interpret, and present their results, discuss the factors affecting those results. Students are able to explain differences between these two methods and know exactly which method to apply. Using these methods, students are able to determine the cost of final production, but also to estimate the cost of the work in progress. They are able to carefully choose and use the allocation basis to allocate overhead costs to the cost unit.

10. Activity Based Costing.

During exercises, students use and present their knowledge of ABC method. They know the specific terminology and conditions for its use. They are able to explain the differences in the calculation procedure when applying the ABC method, compared to other methods. They are able to identify and fully understand the nature of costs entering the production process. They are able to identify activities and sub-activities related to different costs, scope of activities, etc. Based on this knowledge and skills, they are able to apply calculation procedures. ABC case study is being presented and solved.

11. Target Costing and Life-Cycle Costing.

Students know the difference between traditional calculation procedures and modern approaches to cost management (Target Costing and Life-Cycle Costing). They prepare calculations to determine the target costs level and explain the factors affecting these costs. Students are able to explain the course of costs during the product life cycle. They identify various stages of product's life cycle and factors affecting costs at this stage. Students are able to take into account the time value of money, estimate the cost of capital and the present value of future value streams. Students are presented with a case study focused on forecasting the future level of costs, their present value, effects of changes in product price and costs level, and the impact of fixed costs and R&D costs.

12. Performance Measurement in Decentralized Organizations. Midterm exam.

Students attend the midterm exam test. They are reminded of the conditions for passing this course, the dates for the final exam are being set. The second part of this seminar is devoted to solving tasks focused on the use of methods of measuring performance, esp. ROI and its disaggregation, Residual Income, Economic Value Added (EVA), Delivery Cycle Time, Manufacturing Cycle Time and Manufacturing Cycle Efficiency (MCE).

13. Valuation of Company's Output from the Costing Perspective. Internal Pricing. Relations Between Cost Controlling Tools.

Students are able to calculate the value of company's output using cost-based approach. Students are presenting their knowledge of various forms of internal prices. They are able to calculate internal prices using available data. They are able to describe the links between various cost controlling tools that have occurred in previous exercises. They are able to examine the links between the preliminary and final calculation and to quantify the absolute and relative deviations, followed by an analysis of their impact.

Language whose command is required to complete the course:

English					
Notes:					
Assessment of courses					
Total number of evaluated students: 40					
A	B	C	D	E	FX
42.5	32.5	15.0	2.5	2.5	5.0
Lecturer: Ing. Monika Raková, PhD., Ing. Bc. Peter Štetka, PhD., doc. Ing. Miroslav Tóth, PhD.					
Date of the latest change: 08.02.2022					
Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.					

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KIM FPM/ MMA21028/21	Title of course: Database processing (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 0 / 2 Per course: 0 / 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 2.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: 30 % seminar paper, 70 % written exam	
Student workload: 78 h - 26 h attendance at seminars, 13 h preparation for seminars, 13 h preparation for mid-term evaluation, 26 h preparation for exam	
Teaching results: Knowledge: - Comprehensive knowledge and skills in the area of economic applications using a relational database model as a basis, using the MS ACCESS software product as an example, including an understanding of the internal context of relational relationships and their impact on other database objects and the functionality of database objects. Competency: - Effectively use relational database knowledge, orientation to the environment, and understanding of interrelationships, - Evaluate the appropriateness of implementing an entity-relational model in a business process, - propose a solution and defend the benefits of implementing a database model for a relevant business process. Skill: - Perform data analysis in a selected business domain, design and create a database in an MS Access environment, - be proficient in working with basic MS Access objects and effectively use the tools of this database platform, - link multiple enterprise databases, import and export data to/from a database or to/from a spreadsheet editor, - understand the security risks arising from working with the database and its tools and know the basic security measures to eliminate them.	
Indicative content: Thematic definition of exercises: 1. Basic terminology of database processing, database objects. 2. Tables: table design, table creation via wizard, in design view, in data view.	

3. Forms: automatic form generation based on an existing table or query. 4. Forms: formatting forms, inserting and editing controls in a form.
5. Forms: additional controls - toggle button, options button, list, unbound object, bound object, options group, forms with subforms.
6. Queries: creating a selection query using the query wizard and in the design view. 7. Queries: calculations in queries - creating expressions.
8. Queries: creating action queries using the query wizard and in design view.
9. Reports: automatic report generation based on an existing table or query.
10. Reports: formatting reports, inserting and editing controls in a report.
11. Macros: catalogue of actions.
12. Complex example: hands-on practice from defining the problem, through designing and creating the database and its individual objects.
13. Practical written work: verification of the acquired knowledge and skills in relational databases.

Support literature:

Basic literature:

1. KOKLES, Mojmir a kol. Informatika II [elektronický zdroj] 1. vyd. - Bratislava: Vydavateľstvo EKONÓM, 2016. 302 s. ISBN 978-80-225-4241-8.
2. KOKLES, Mojmir -ROMANOVÁ, Anita. Informatika. 2. rozšírené a prepracované vydanie. Bratislava : Sprint2 s.r.o., 2018. 245 s. ISBN 978-80-89710-40-9.
3. MACDONALD, Matthew. Access 2013. The Missing Manual. Vydavateľstvo Sebastopol: O'Reilly, 2013. 858 s. ISBN 9781449357412
4. VALENTA, Michal. Databázové systémy. 2. prepracované vyd. Praha: ČVUT, 2020. 294 s. ISBN: 978-80-01-06708-6.
5. PÍSEK, Slavoj. Access 2013 - podrobný průvodce. Praha: Grada, 2013. 248 s. ISBN: 978-80-247-4746-0

Supplement literature:

1. BELKO, Peter. Access 2013 Podrobná uživatelská příručka. [e-kniha] Praha: Computer Press, 2014. 392 s. ISBN: 978-80-251-4125-0
2. PECINOVSKÝ, Rudolf – PECINOVSKÝ, Josef. Office 2019 Průvodce uživatele. [e-kniha] Praha: Grada, 2019. 320 s. ISBN: 978-80-247-2303-7
3. MELART, Stewart. Microsoft Access 2016: The Complete Guide. Scotts Valley: Createspace, 2015. 102 s. ISBN 978-15-192-8255-2.
4. FOSTER, Elvis - GODBOLE, Shripad. Database Systems A Pragmatic Approach. Apress, 2016. 644 s. ISBN: 978-14-842-1192-2.
5. STEINER, René. Grundkurs Relationale Datenbanken: Einführung in die Praxis der Datenbankentwicklung für Ausbildung. Berlin: Springer, 2017. 236 s. ISBN 978-3-658-17978-6.
6. TECH DEMYSTIFIED. Microsoft Access 365 for beginners & POWER USERS 2021: The Concise Microsoft Access 365 A-Z Mastery Guide for All Users. Independently published, 2021. 94. ISBN 13: 979-85-135-9385-0

Syllabus:

Thematic definition of exercises:

1. Introduction to MS Access - orientation in the program. Characteristics of database objects (tables, queries, forms, reports, macros, modules). Design and creation of a database. Normalization of the database.
2. Tables: table design, table creation via wizard, in design view, in data view, table structure, data types and basic properties, primary and foreign key. Creating and modifying relationships (sessions), referential integrity. Table editing. Filters and sorting in tables.

3. Forms: automatic form generation based on an existing table or query. Form creation using wizard and in design view. Other view options - multiple items, data sheet, split form. Layout options.
4. Forms: form format editing, inserting and editing controls in the form: name bar, rectangle, line, command button, tab, image. Graphical formats used in MS Access.
5. Forms: other controls - toggle button, option button, list, unbound object, bound object, bound object, option group, forms with subforms. Form creation in the form of a navigation bar.
6. Queries: creating a selection query using query wizard and in design view. Defining criteria in a selection query. Parametric queries. Summary queries, aggregation functions SUM, MIN, MAX, AVERAGE, COUNT.
7. Queries: calculations in queries - expression creation. Use of basic operators: +, -, *, /, aggregation functions, use of logical IIF function, other functions. Selecting the highest and lowest values from a sample.
8. Queries: creating action queries using wizard and in design view (create, join, delete, update), defining criteria and creating expressions. Importing and exporting data. Cross queries - cross query wizard.
9. Reports: automatic report generation based on an existing table or query. Creating single and multi-level reports using wizard and in design view. Report layout options.
10. Reports: formatting reports, inserting and editing controls in a report. Expression creation and aggregation functions in reports. Label wizard for creating standard or custom labels. Creating name tags (address labels), creating business cards.
11. Macros: catalogue of actions. Adding actions to the macro designer, searching for macro actions, reusing macros. Actions whose execution in databases is considered untrusted. Macro as a command button.
12. Complex example: practical practice of the acquired knowledge and skills on a complex example, from problem definition, through the design and creation of a database and its individual objects, focusing on the solution of a specific business problem.
13. Practical written work: verification of acquired knowledge and skills in the issue of relational databases, specifically the Microsoft Access database program.

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 28

A	B	C	D	E	FX
35.71	3.57	21.43	17.86	21.43	0.0

Lecturer: Ing. Michal Zelina, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KIM FPM/ MMA21021/21	Title of course: E-Business (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 4	
Recommended semester/trimester of study: 5.	
Degree of study: I., N	
Prerequisites: KIM FPM/MMA21017/21-Business Informatics (in English) or KMr OF/MOA21149/21-Marketing (in English)	
Requirements to complete the course: 30 % continuous written work, 70 % written examination	
Student workload: 104 h (attendance at lectures 26 h, attendance at seminars 26 h, preparation for seminars 13 h, preparation for semester project website and other assignments 13 h, preparation for exam 26 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • A comprehensive overview of all aspects of e-business with a main focus on creating a functional eCommerce solution in the enterprise and all its essentials, such as the uniqueness of B2C and B2B relationships, strategies for selling products and services in the electronic space (electronic marketplaces, auctions, etc.), electronic security, options for promoting eCommerce solutions and opportunities in the field of eGovernment. Competence: <ul style="list-style-type: none"> • Orientation in eCommerce issues and understanding of all the relationships and contexts that a business may encounter in this area. • Overview of the possibilities of making an enterprise eCommerce solution visible in the electronic world. • Understanding the potential vulnerabilities of an eCommerce solution from both the enterprise and user perspective and how to address these risks. • Overview of the state and possibilities of eGovernment in Slovakia and their comparison with countries within the EU and its status within the world. Skill: <ul style="list-style-type: none"> • Create a corporate identity as a basis for the creation of an organization's website. • Creation of a corporate web presentation and implementation of corporate identity elements into a corporate website. • Implementation of a comprehensive eCommerce (electronic commerce) solution. • Ability to make the eCommerce solution visible on the Internet and within different strategies. 	
Indicative content: Thematic definition of lectures:	

1. Introduction to e-business, definition of e-business and explanation of the differences between e-business, eCommerce and e-commerce, categorization of e-business entities by level (B2B, B2C, ...).
 2. eCommerce part 1 - definition, characteristics, comparison of digital and traditional markets, customer journey, other forms of eCommerce: contextual, social, local, mobile and collaborative.
 3. eCommerce part 2 - definition of eCommerce, depiction of its system model, how it works from a process perspective, eCommerce essentials, eCommerce business models and their revenue opportunities.
 4. eCommerce part 3 - brief description of the GDPR and its impact on eCommerce, legal aspects affecting eCommerce, content of terms and conditions and privacy policy document. Ethical principles in eCommerce.
 5. eCommerce part 4 - eCommerce in global market conditions, electronic marketplaces, own eshop vs. electronic marketplace - which of the options and under which circumstances is advantageous for the company, overview of electronic marketplaces designed for B2C.
 6. eCommerce part 5 - the use of eCommerce solutions in B2B, case studies and types of business models in B2B, types of auctions, their advantages and disadvantages and their application within the electronic system in the areas of B2B, B2C and G2B.
 7. eCommerce Part 6 - Key Performance Indicators (KPIs) to measure eCommerce performance and online tools to capture appropriate data. A brief overview of how to promote your organization in the eCommerce world, its formats and payment models.
 8. Aspects of website and eCommerce design, layout of the various elements within a website, best practices and content of individual menu items.
 9. Optimising a website for web search engines and its aspects, explanation of how a web search engine works, identification of keywords and how they can be implemented in the content of a website, the process of optimising a website for web search engines.
 10. Electronic signature and its application, how electronic signature works and the difference between electronic signature and guaranteed electronic signature. The use of electronic signature in eGovernment and an overview of the state of eGovernment in the EU and worldwide.
 11. eGovernment in Slovakia, electronic mailbox and its establishment and use, methods of authentication, use of eID, possibilities in the field of electronic communication with state authorities.
 12. Competitive Intelligence, definition, status, system context, links, roles and types, anatomizing the Competitive Intelligence cycle, characterization of commercial databases, their roles in relation to Competitive Intelligence, case study.
 13. E-commerce security, information security as a whole, defining the appropriate level of security, participants in e-commerce, types of possible attacks on e-commerce, security measures and rules.
- Thematic definition of exercises:
1. Working in Desktop Publishing (DTP) - program environment, principles of working in DTP applications, options for creating print documents and design manual.
 2. The essentials of a corporate design manual, its content and the process of its creation using the DTP program.
 3. The basics of using HTML and CSS when editing text on a web page, using the W3School Tutorial.
 4. Ecommerce website project - part 1: Explaining the functionality of web hosting and installing the content management system on web hosting. Presentation of the Wordpress content management system environment. Accessing files on the web hosting using FTP.
 5. Project of an e-commerce website - Part 2: Logging into the content management system, basic configuration and overview of basic controls. Working with the different components of the site.

6. Ecommerce website project - Part 3: Working with the graphic template and its functionality. Comparison of graphic templates, their selection and installation. Working with widgets and page builder.
7. Ecommerce website project - part 4: Creating menus and website structure. Installation of content management system extensions and SEO basics.
8. Ecommerce website project - part 5: Adding an e-commerce website - installing and introducing e-commerce functionality.
9. E-commerce website project - Part 6: Designing the structure of the website, selecting a graphic template in accordance with the design manual and creating the content.
10. Ecommerce website project - part 7: installation of functionality extending plugins into the content management system (contact form and setting up mailings, cookie alerts, etc.).
11. Ecommerce website project - part 8: Independent work on the exercise - creating your own e-commerce website in accordance with the design manual.
12. Presentation of students' web projects on the exercise and their evaluation.
13. Presentation of students' web projects on the exercise and their evaluation.

Support literature:

1. TANNER, Larsson. Ecommerce Evolved. Scotts Valley : CreateSpace, 2016. 332 s. ISBN 978-15-3461-934-0.
2. CHAFFEY, Dave. – HEMPHILL, Tanya. – EDMUNDSON, David. Digital Business and E-Commerce Management. London : Pearson, 1737 p. ISBN 978-12-9219-333-5.
3. KINGSNORTH, Simon. Digital Marketing Strategy, 2. vyd. London : Kogan Page, 384 s. ISBN 978-0749484224.
4. JELASSI, Tawfik. – MARTINEZ-LÓPEZ, Francisco. Strategies for e-Business, 4. vyd. Berlin : Springer, 2020. 705 s. ISBN 978-3030489496.

Syllabus:

Thematic definition of lectures:

1. Introduction to e-business, definition of e-business and explanation of the differences between e-business, eCommerce and e-commerce, categorization of e-business entities by level (B2B, B2C, ...).
2. eCommerce part 1 - definition, characteristics, comparison of digital and traditional markets, customer journey, other forms of eCommerce: contextual, social, local, mobile and collaborative.
3. eCommerce part 2 - definition of eCommerce, depiction of its system model, how it works from a process perspective, eCommerce essentials, eCommerce business models and their revenue opportunities.
4. eCommerce part 3 - brief description of the GDPR and its impact on eCommerce, legal aspects affecting eCommerce, content of terms and conditions and privacy policy document. Ethical principles in eCommerce.
5. eCommerce part 4 - eCommerce in global market conditions, electronic marketplaces, own eshop vs. electronic marketplace - which of the options and under which circumstances is advantageous for the company, overview of electronic marketplaces designed for B2C.
6. eCommerce part 5 - the use of eCommerce solutions in B2B, case studies and types of business models in B2B, types of auctions, their advantages and disadvantages and their application within the electronic system in the areas of B2B, B2C and G2B.
7. eCommerce Part 6 - Key Performance Indicators (KPIs) to measure eCommerce performance and online tools to capture appropriate data. A brief overview of how to promote your organization in the eCommerce world, its formats and payment models.
8. Aspects of website and eCommerce design, layout of the various elements within a website, best practices and content of individual menu items.

9. Optimising a website for web search engines and its aspects, explanation of how a web search engine works, identification of keywords and how they can be implemented in the content of a website, the process of optimising a website for web search engines.
10. Electronic signature and its application, how electronic signature works and the difference between electronic signature and guaranteed electronic signature. The use of electronic signature in eGovernment and an overview of the state of eGovernment in the EU and worldwide.
11. eGovernment in Slovakia, electronic mailbox and its establishment and use, methods of authentication, use of eID, possibilities in the field of electronic communication with state authorities.
12. Competitive Intelligence, definition, status, system context, links, roles and types, anatomizing the Competitive Intelligence cycle, characterization of commercial databases, their roles in relation to Competitive Intelligence, case study.
13. E-commerce security, information security as a whole, defining the appropriate level of security, participants in e-commerce, types of possible attacks on e-commerce, security measures and rules.

Thematic definition of exercises:

1. Working in Desktop Publishing (DTP) - program environment, principles of working in DTP applications, options for creating print documents and design manual.
2. The essentials of a corporate design manual, its content and the process of its creation using the DTP program.
3. The basics of using HTML and CSS when editing text on a web page, using the W3School Tutorial.
4. Ecommerce website project - part 1: Explaining the functionality of web hosting and installing the content management system on web hosting. Presentation of the Wordpress content management system environment. Accessing files on the web hosting using FTP.
5. Project of an e-commerce website - Part 2: Logging into the content management system, basic configuration and overview of basic controls. Working with the different components of the site.
6. Ecommerce website project - Part 3: Working with the graphic template and its functionality. Comparison of graphic templates, their selection and installation. Working with widgets and page builder.
7. Ecommerce website project - part 4: Creating menus and website structure. Installation of content management system extensions and SEO basics.
8. Ecommerce website project - part 5: Adding an e-commerce website - installing and introducing e-commerce functionality.
9. E-commerce website project - Part 6: Designing the structure of the website, selecting a graphic template in accordance with the design manual and creating the content.
10. Ecommerce website project - part 7: installation of functionality extending plugins into the content management system (contact form and setting up mailings, cookie alerts, etc.).
11. Ecommerce website project - part 8: Independent work on the exercise - creating your own e-commerce website in accordance with the design manual.
12. Presentation of students' web projects on the exercise and their evaluation.
13. Presentation of students' web projects on the exercise and their evaluation.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 117

A	B	C	D	E	FX
35.9	29.06	10.26	7.69	0.85	16.24
Lecturer: doc. Ing. Vladimír Bolek, PhD., Ing. Matej Černý, PhD., doc. Ing. Anna Hamranová, PhD.					
Date of the latest change: 08.02.2022					
Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.					

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KIM FPM/ MMA21020/21	Title of course: Economic Applications in MS Office (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 4.	
Degree of study: I., N	
Prerequisites: KIM FPM/MMA21012/21-Business Informatics	
Requirements to complete the course: 40 % continuous written work, 60 % written examination	
Student workload: 156 h (participation in lectures 26 h, participation in seminars 26 h, preparation for seminars 26 h, preparation for continuous written work 20 h, preparation for exam 58 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Comprehensive knowledge of a wide portfolio of mathematical, statistical, financial, logical functions and tools, MS Excel and MS Access application program supplements in data analysis, in finding solutions to investment and financial issues of the enterprise, optimization tasks and to be able to compile output reports of scenarios of the development of individual indicators. Competence: <ul style="list-style-type: none"> • suggest the use of MS Office applications for the enterprise, • assess data relevantly for data analysis, • design and select appropriate MS Excel functions and add-ins to calculate required economic, financial, statistical indicators and optimization tasks, • evaluate and interpret calculated results and output reports, • apply the SQL language in creating queries and subqueries when working with a database in MS Access. Skill: <ul style="list-style-type: none"> • prepare business data for data analysis in MS Excel, • create analytical outputs using MS Excel functions and tools, • perform data analysis using a wide range of functions and plug-ins in MS Excel, • create output reports, evaluate and interpret calculated economic, financial and statistical results and indicators, • create macros to automate and streamline work in MS Word, MS Excel, MS Access, • create queries and subqueries in MS Access database using SQL language. 	
Indicative content: Thematic definition of lectures: 1. Use of MS Excel in business analysis.	

2. Financial functions.
3. Investment projects.
4. Depreciation.
5. Descriptive statistics.
6. Comparing groups.
7. Measuring relationships between variables using statistical functions.
8. Statistical functions and their application and interpretation in final theses.
9. MS Excel add-ins and extensions.
10. MS Office 365.
11. Macros.
12. Big Data.
13. Database processing.

Thematic definition of exercises:

1. Analytical outputs and output reports.
2. Financial functions.
3. Investment projects.
4. Depreciation.
5. Descriptive statistical functions in MS Excel.
6. Comparison of groups in MS Excel (statistical functions).
7. Analysis of interdependence of variables using statistical functions in MS Excel.
8. Analysis of hypotheses, Goal Seek.
9. Data table.
10. Scenario Manager.
11. Solver.
12. SQL queries in MS Access.
13. SQL subqueries in MS Access.

Support literature:

1. CUKIER, Kenneth, MAYER-SCHÖNBERGER, Viktor. Big Data. Publishing House: John Murray, 2017, 320 s., ISBN 9781473647206
2. FIELD, Andy. Discovering statistics using IBM SPSS statistics. Sage, 2013. ISBN 978-1-4462-4917-8
3. WITTEN, Ian H. – FRANK, Eibe - HALL, Mark A. – PAL, Christopher J. Data Mining. Practical Machine Learning Tools and Techniques. Morgan Kaufmann, 2017, 654 s. ISBN 978-0-12-804291-5

Syllabus:

Thematic definition of lectures:

1. Use of MS Excel in business analysis. Source files for data analysis in MS Excel from different areas of business management. Role, importance of constructing output reports using filters, contingency tables, subtotals. Use of matrix formulas - algorithm of writing and calculation.
2. Financial functions. Types of financial functions, construction of formulas and arguments of functions in the calculation of trade margin, mark-up, rebate and critical point of production. Application of selected financial functions in MS Excel in the calculation of financial resources of the enterprise. Notation, arguments and limitations of functions aimed at calculating the financial resources of an enterprise, principal repayment, interest, loan, interest rate, present value of investment, future value of deposit, number of periods, accumulated interest and principal amount. Functions calculating interest rates and annuities.
3. Investment projects. Application of selected financial functions in MS Excel in the calculation of investments, cash flow analysis, methods of evaluation of investment projects. Construction of

formulas, notation of arguments of financial functions focused on investment projects and their limitations.

4. Depreciation. Arguments, notation and limitations of financial functions aimed at calculating accounting depreciation and tax depreciation.

5. Descriptive statistics. Statistical functions in MS Excel, construction of formulas and arguments of functions. Descriptive statistics using an analytical tool in MS Excel. Position indicators and their interrelationships. Standardization of values and its meaning. Frequency analysis, histogram. Interpretation of results of statistical functions. Normality of data distribution, Gaussian curve. Hypotheses and their verification, statistical significance, population and selection, accuracy of measurement and errors in measurement, validity, objectivity, reliability.

6. Comparing groups. Statistical functions focused on group comparisons. Comparison of groups using parametric tests to the mean value. Explanation of normality as conditions for the use of parametric tests and data normality tests. Comparison of two independent groups. Comparing three or more groups. Calculation of the size of the difference between groups (effect size) and their meaning and practical interpretation.

7. Measuring relationships between variables using statistical functions. Statistical functions and analytical tool used to measure relationships between variables. Graphical representation of the dependency. Numerical measurement of the relationship between variables using correlation and simple regression. Interpretation of the values of the calculated correlation coefficient, calculation of the coefficient of determination, interpretation and recording of results. Explanation of assumptions of regression analysis, dependent and independent variable. Regression model for simple regression analysis.

8. Statistical functions and their application and interpretation in final theses. Basic concepts related to research, research, scientific research, procedure and determination of research questions, procedure and determination of assumptions. Description of variables and their types, compilation of the questionnaire, description of frequent errors and practical advice on data collection in the form of a questionnaire.

9. MS Excel add-ins and extensions. Activation of MS Excel add-ins and extensions. Creation and arguments of MS Excel add-ins and extensions - scenarios, solution search, data table, solver. Demonstration of the use of MS Excel add-ins in managerial decision making.

10. MS Office 365. MS Office 365 cloud-based office suite. Comparison of MS Office (desktop) vs. MS Office 365. Open-source alternatives. MS Office 365 platforms across installations, groups and categories with links to enterprise use.

11. Macros. Principle of work, algorithm of macro writing and possibilities of writing in MS Word text editor, MS Excel spreadsheet and MS Access database application program. Demonstration of demonstration of work without and with the use of macros. Possibilities of editing the created macro and its execution. Information security, macro security, macro viruses and infiltration protection tools.

12. Big Data. Importance of data in the knowledge society, knowledge pyramid, types of data in terms of their structure. Features of Big Data, technology platforms for Big Data processing. Benefits of Big Data technology for the enterprise. Current state of Big Data in Slovakia.

13. Database processing. Transactional and multidimensional databases. Basic data models. SQL language, its meaning, basic syntactic constructions, examples of practical use on specific databases. Data Mining - objectives, architecture of a typical IS for DM, data types suitable for DM. Knowledge acquired by mining. DM process. Mining relationship types, examples of mining tasks. DM as part of machine learning.

Thematic definition of exercises:

1. Analytical outputs and output reports. Creation of analytical outputs using MS Excel functions and tools - mathematical, search, logical functions, filters, subtotals, matrix formulas. Creation of single-result array formula and multi-result array formula. Working with extensive data tables.
2. Financial functions. Application of financial functions in MS Excel in solving examples with economic issues. Application of financial functions in calculating examples focusing on - interest rates and annuities, amortization schedule, cash flow analysis, calculation of rate of return. Functions calculating interest rates and annuities. Algorithm of financial functions, possibilities of their application, characteristics, principles and limitations of individual arguments of financial functions. Economic evaluation and formulation of conclusions from the results of financial functions.
3. Investment projects. Application of selected financial functions in MS Excel in the calculation of examples with economic topics focused on investments, cash flow analysis, methods of evaluation of investment projects. Pointing out the construction of formulas, writing the arguments of these financial functions and their limitations.
4. Depreciation. Financial functions aimed at calculating depreciation. The use of financial functions in solving examples aimed at calculating accounting depreciation and tax depreciation. Solving examples focused on the problem of calculating accounting depreciation and tax depreciation in MS Excel.
5. Descriptive statistical functions in MS Excel. Descriptive statistical functions in MS Excel and their importance in data analysis, calculations, output reports. Central tendency indicators, variability and interrelationships between them. Use of the analysis tool in MS Excel to calculate statistical functions. Interpretation of the results of statistical functions.
6. Comparison of groups in MS Excel (statistical functions). Use of an analytical tool in MS Excel to compare two or more independent groups. Calculations of the size of the difference between groups and their significance, practical interpretation and recording of results.
7. Analysis of interdependence of variables using statistical functions in MS Excel. Creating graphs to graphically display the dependency. Using functions and an analytical tool to numerically measure the relationship between variables. Correlation calculation. Interpretation of the height of the values of the correlation coefficient and practical recording of the results of statistical functions.
8. Analysis of hypotheses, Goal Seek. Overview of MS Excel tools for hypothesis analysis. Goal Seek - principle of use, notation and arguments. Obtaining the desired result by fitting one input value, backward solution. Application of the Goal Seek tool to analyse labour productivity by changing costs, revenues and number of workers, to analyse the level of the creditworthiness index when changing individual input indicators.
9. Data table. Analyzing data by using the Data Table tool, writing arguments when one or two variables change. Solving problems using the Data Table to make decisions about solving specific economic problems.
10. Scenario Manager. Defining different values of input data, obtaining relevant results and then performing hypothesis analysis by switching scenarios or creating a summary or contingency table of scenarios. Solving specific economic problems using the Scenario Manager tool.
11. Solver. Applying the Solver tool to solve optimization problems, setting the target cell, defining the group of changed cells, defining the assumptions and constraints of the changed cells. Solving specific optimization problems using the Solver tool.
12. SQL queries in MS Access. Queries in MS Access and their meaning. Characteristics of the SQL language, basic groups of SQL statements, syntax of selected SQL statements, creation of selection criteria, syntax of aggregation functions, joining tables, ordering data, grouping data. Query creation in SQL, comparison of possible ways of query creation in MS Access. Solving queries on the example of a specific database.

13. SQL subqueries in MS Access. Subqueries as one type of queries specific to the use of the SQL language in MS ACCESS. Group of subqueries with SQL statement in Criteria cell, group with SQL statement in Field cell. Subqueries for searching the values of the main query, multiple nested subqueries. Other specific queries: union query, commit query, data defining query, SQL query in Visual Basic for Applications (VBA) programming code.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 13

A	B	C	D	E	FX
30.77	38.46	0.0	15.38	7.69	7.69

Lecturer: doc. Ing. Vladimír Bolek, PhD., doc. Ing. Mgr. Róbert Hanák, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPH FPM/ MMC21024/21	Title of course: Enterprise and Entrepreneurship (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 1.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: 30% continuous written work, 70% written exam	
Student workload: 156 h (participation in lectures 26 h, participation in exercises 26 h, preparation for exercises 26 h, preparation for written work 26 h, preparation for exam 52 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • The student identifies the nature of enterprise and entrepreneurship, general and specific features of an enterprise. The student is able to describe the status and the relationship of the enterprise with its environment. The student can characterize the enterprise as a goal-oriented system in search of a compromise between different interest groups. Can characterize the essential managerial decisions in the different stages of the life cycle of an enterprise. Acquire knowledge of the typology of enterprises and be able to use the different typological criteria in managerial decision-making. Gain knowledge of the objectives, areas and forms of business association and of competition protection. Competence: <ul style="list-style-type: none"> • Effectively use essential information about the enterprise as a business entity, its basic features, objectives and its environment. • Ability to design effective solutions to prevent and eliminate business risk based on knowledge of business risk. • Critical attitude to the evaluation of the factors of enterprise location. • Ability to take a critical stance on the basic attributes of the operation of a company, cooperative as well as on the entrepreneur's ownership interest in the business of other persons. • Ability to analyse and make effective use of knowledge of the various stages of the life cycle of an enterprise. Skill: <ul style="list-style-type: none"> • interpret the specifics of business entities according to the subject of business, • the student is able to describe and evaluate the relations of the enterprise with its environment in direct relation to the subject of business through the use of case studies, • the student independently draws up a simple start-up budget for a small enterprise 	

- the student is able to characterize, quantify and analyze the basic processes of profit sharing, loss, liquidation balance, and capital formation in companies and cooperatives,
- quantify the business assets, business capital, net business assets of a business
- analyses the processes of winding up a company with and without liquidation in relation to the company's assets, liabilities, costs, and revenues.

Indicative content:

Thematic definition of lectures:

1. The nature of enterprise and entrepreneurship.
2. Business environment.
3. Establishment and formation of the enterprise, formation of the enterprise's founding budget.
4. Enterprise growth, forms of growth and growth crises.
5. Crisis of the enterprise, essence, causes of the crisis.
6. Crisis solutions, consolidation, rehabilitation.
7. Enterprise Typology according to legislative forms of enterprise.
8. Personal societies.
9. Capital based companies.
10. Cooperative, essence and basic features.
11. Enterprise typology.
12. Equity participation in the entrepreneurship of other person.
13. Areas and criteria for the associating of enterprises.

Thematic definition of exercises:

1. Nature of enterprise and entrepreneurship, basic attributes of an enterprise.
2. The objective and subjective prerequisites of entrepreneurship.
3. Risk of entrepreneurship.
4. Business environment of the enterprise.
5. Mission, vision and goals of the enterprise.
6. Enterprise Typology – 1st part.
7. Enterprise Typology – 2nd part.
8. Enterprise Typology – 3rd part.
9. Enterprise Typology – 4th part.
10. Equity participation in the entrepreneurship of other person.
11. Business intent and formation of the budget of a small enterprise.
12. Business growth through diversification – case study.
13. The dissolution of the enterprises with and without winding up – case studies.

Support literature:

1. BAYE, Michael - PRINCE, Jeffrey T. Managerial Economics & Business Strategy (Mcgraw-hill Series Economics). New York : McGraw-Hill Education, 2017. 548 s. ISBN 978-1259251382.
2. Obchodný zákonník – Commercial Law of Slovak Republic

Syllabus:

Thematic definition of lectures:

1. The nature of enterprise and entrepreneurship. Characteristics and basic attributes of an enterprise. Preconditions of entrepreneurship. Causes, types and possibility of elimination of entrepreneurial risk.
2. Business environment. The world environment of the enterprise and its features. Instruments of the state influencing the business environment. General and specific environment of the enterprise. Horizontal and vertical links between the enterprise and its environment.

3. Establishment and formation of the enterprise, formation of the enterprise's founding budget. The essence of enterprise localization, localization factors and methods of selecting the place of enterprise localization.
 4. Enterprise growth, forms of growth and growth crises. Quantification of enterprise growth. Quantitative and qualitative aspects of growth. Stabilization of the enterprise and a set of stabilization measures. Assessment of the enterprise's position on the market in the stabilization phase.
 5. Crisis of the enterprise, essence, causes of the crisis. Identification and diagnostics of the crisis of the enterprise. Crisis as a state. Crisis as a development. Stages of crisis and types of crisis.
 6. Crisis solutions, consolidation, rehabilitation. Dissolution of the company with liquidation, without liquidation. Bankruptcy and restructuring.
 7. Enterprise Typology according to legislative forms of enterprise. Common provisions on commercial companies: establishment and formation of a commercial company, mandatory and dispositive provisions of the Commercial Code and their meaning in the articles of association, amount, value and form of contribution to the commercial company, share capital, share in the commercial company (commercial, compensatory and share in the liquidation balance), dissolution and termination of the commercial company.
 8. Personal societies. Basic features, advantages and disadvantages of staffing companies. Comparison of legislative regulation of personal societies in Slovakia and EU countries.
 9. Capital based companies. Basic features, advantages and disadvantages of capital companies. A simple joint stock company and special rights of a shareholder. Comparison of legislative regulation of capital companies in Slovakia and EU countries.
 10. Cooperative, essence and basic features. Importance of cooperative society in the Slovak Republic. Societas Europea and its basic features, advantages and disadvantages of the SE. Enterprises of individuals and sole traders. Entrepreneurship under special regulations. Criteria for selecting the legislative forms of enterprise.
 11. Enterprise typology according to character of the final product, branch and sector of the economy, size of enterprise, technical and organizational characters, ownership. The use of selected criteria of enterprise typology in managerial decision making.
 12. Equity participation in the entrepreneurship of other person. Contract of association, silent partnership agreement. Enterprise of foreign person.
 13. Areas and criteria for the associating of enterprises. Types of enterprise associations. Unfair competition and its essential features. Protection of competition, substance and legislative regulation.
- Thematic definition of exercises:
1. Nature of enterprise and entrepreneurship, basic attributes of an enterprise : assets, equity and net assets and their identification in the balance sheet of an enterprise. Terminology of entrepreneurship in other languages.
 2. The objective and subjective prerequisites of entrepreneurship. Personality characteristics of the entrepreneur, manager and leader. Portrait of an entrepreneur from practice. The process of turning an idea into a business opportunity. The role of the state in creating a business environment.
 3. Risk of entrepreneurship. Classification of risks according to the link to business entities, according to the material content. Determination the significance of risk factors by expert assessment, sensitivity analysis and the use of decision trees.
 4. Business environment of the enterprise. Case studies of specific enterprises and their business environment.
 5. Mission, vision and goals of the enterprise. Classification of the objectives of the enterprise according to different criteria. Influence of interest groups on the creation of enterprise objectives. Code of ethics as part of corporate social responsibility.

6. Enterprise Typology – 1st part. Sole entrepreneur, types of sole entrepreneurs. Family business. Typology of enterprises according to sectors, industries, size, ownership and technical-organisational characteristics.
7. Enterprise Typology – 2nd part. Contribution in kind in companies, determination of the amount and value of the business share. Distribution of profits, losses and liquidation balances in a general partnership and a limited partnership.
8. Enterprise Typology – 3rd part. Division of profits, losses and liquidation balances in a limited liability company, joint stock company and a simple joint stock company. Determination of the share price.
9. Enterprise Typology – 4th part. Co-operative as an open number of owners, specifics of entrepreneurship in a co-operative, division of profits and formation of an indivisible fund. Co-operative unit certificates as a special type of security.
10. Equity participation in the entrepreneurship of other person. Contract of association, division of income and expenses, shares of property in the association. Silent partnership agreement. Profit-sharing in a holding company.
11. Business intent and formation of the budget of a small enterprise. Criteria for selecting the location of the enterprise.
12. Business growth through diversification – case study. Phase of stabilisation of the enterprise. Determination of the significance of the symptoms of the crisis of the enterprise, the causes of the crisis - case studies. Crisis resolution options on the example of specific enterprises.
13. The dissolution of the enterprises with and without winding up – case studies. Unfair competition and restriction of competition – case studies.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 74

A	B	C	D	E	FX
13.51	32.43	24.32	17.57	9.46	2.7

Lecturer: Ing. Denisa Gajdová, PhD., doc. Ing. Mgr. Gabriela Dubcová, PhD., prof. Ing. Helena Majdúchová, CSc., Ing. Vladimír Hojdík, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPH FPM/ MMC21030/21	Title of course: Entrepreneurship in the Creative Industries (in English)
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 4.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: 40 % continuous written work, 60 % elaboration and presentation of the final term paper (exam)	
Student workload: 78 h (attendance at seminars 26 h, preparation for seminars 13 h, preparation for mid-term exam 13 h, preparation and presentation of final term paper 8 h, preparation for exam 18 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • A comprehensive view of entrepreneurship in the creative industries in both domestic and foreign conceptions by defining the different areas of this sector of the economy, objectives, specific marketing methods, its financing, measuring its economic as well as cultural value. Competence: <ul style="list-style-type: none"> • characterize the essence of the creative industries in Slovakia, their specifics and possibilities for further development as well as the development of creative clusters, • make effective and practical use of available statistics and interpret them correctly in order to analyse the creative industries environment, • critically evaluate the economic and cultural benefits of entrepreneurship in the creative industries, • propose solutions and defend the budget of the selected cultural event. Skill: <ul style="list-style-type: none"> • interpret the specificities of enterprises operating in the creative industries on the basis of their life cycle and business activities, • create a cultural event budget, • perform basic analyses based on statistical data in the different sectors of the creative industries, • to analyse the possibilities and alternatives of business development of creative industries enterprises in relation to regional aspects and the sector, • apply the use of individual elements of the business environment in creative industries enterprises, • apply individual marketing tools with regard to the specifics of creative industries enterprises, • establish effective forms of cooperation with institutions supporting business development in the creative industries. 	
Indicative content: Thematic definition of the seminars:	

1. Introduction to the aims and content of the course
2. Creative industries
3. Opportunities for the development of the creative industries in the Slovak Republic
4. Creative clusters
5. Cultural statistics
6. Methods of benchmarking cultural projects and organisations
7. Cultural programme, cultural project, cultural event
8. Internal and external evaluation within a cultural organization
9. Funding opportunities for the creative industries in Slovakia
10. Digital evolution in the creative industries
11. Specifics of marketing in a cultural institution, festival or cultural event
12. Marketing of theatre, dance and singing
13. Presentation and evaluation of the final term paper

Support literature:

Basic literature:

1. KMETY BARTEKOVÁ, Mária. Sponsorship as an alternative form of financing creative industries in developed European countries. In *The Current Position of Companies in the Creative Industries in the Conditions of the Slovak Republic and the European Union*. - České Budějovice : Vysoká škola evropské a regionálních studií, 2021. I-20-101-00 (100%).
2. KMETY BARTEKOVÁ, Mária- MAJDÚCHOVÁ, Helena. Business models in the creative industries based on sustainability. In *The Current Position of Companies in the Creative Industries in the Conditions of the Slovak Republic and the European Union*. - České Budějovice : Vysoká škola evropské a regionálních studií, 2021. VEGA 1/0340/19 (50%), I-20-101-00 (50%).
3. KMETY BARTEKOVÁ, Mária. Models of creative industries development in the Slovak Republic. In *Entrepreneurial dimension of creative industry entities in the context of innovation and smart growth I. : Proceedings of scientific papers*. - Bratislava: EKONÓM Publishing House, 2020. ISBN 978-80-225-4778-9, pp. 22-29 online. VEGA 1/0340/19.
4. MAJDÚCHOVÁ, Helena et al. Entrepreneurial dimension of creative industry entities in the context of innovation and smart growth I. : *Proceedings of scientific papers*. - Bratislava: EKONÓM Publishing House, 2020. ISBN 978-80-225-4778-9, online. VEGA 1/0340/19.
5. ŠAGÁTOVÁ, Slávka. The impact of the corona crisis on creative industries enterprises in the Slovak Republic. In *Entrepreneurial dimension of creative industry entities in the context of innovation and smart growth I.: Proceedings of scientific papers*. - Bratislava: EKONÓM Publishing House, 2020. ISBN 978-80-225-4778-9, pp. 57-64 online. VEGA 1/0340/19.
6. ŠAGÁTOVÁ, Slávka. Development of selected sectors of creative industries in European countries. In *Economics, Finance and Business Management 2019: Proceedings of Scientific Papers*. - Bratislava: EKONÓM Publishing House, 2019. ISBN 978-80-225-4680-5, pp. 539-544 online. VEGA 1/0340/19.
7. ŠAGÁTOVÁ, Slávka. Break-even point of creative industries enterprises in the conditions of crisis. In *Economics and Management: scientific journal of the Faculty of Business Management of the University of Economics in Bratislava*. - Bratislava: Faculty of Business Management of the University of Economics in Bratislava, 2020. ISSN 2454-1028, 2020, vol. 17, no. 1, pp. 89-96 online. VEGA 1/0340/19.
8. TRÚCHLIKOVÁ, Mária. Evaluation of financial health of creative industries companies. In *The Current Position of Companies in the Creative Industries in the Conditions of the Slovak Republic and the European Union*. - České Budějovice: Vysoká škola evropské a regionálních studií, 2021. I-20-101-00 (100%).

9. KMETY BARTEKOVÁ, Mária - MAJDÚCHOVÁ, Helena - ŠAGÁTOVÁ, Slávka. Entrepreneurship in the creative industries in the Slovak Republic (planned to be published by 08/2022), 1st ed., 200 p.
10. KMETY BARTEKOVÁ, Mária – REMEŇOVÁ, Katarína. Price management in enterprises of creative and cultural industries : scientific monograph - 1st edition. - Bratislava : Vydavateľstvo EKONÓM, 2022. - CD-ROM 87 s. ISBN 978-80-225-4999-8
- Supplementary literature:
10. REMEŇOVÁ, Katarína – MAJDÚCHOVÁ, Helena – KINTLER, Jakub. Pricing in Creative Industry. 1st ed., Hamburg: Verlag Dr. Kovač, 2021. 216 p. ISBN 978-3-339-12346-6
11. KOTLER, Neil G. – Kotler, Phillip – Kotler, Wendy I. Museum Marketing and Strategy: Designing Missions, Building Audiences, Generating Revenue and Resources. 2nd ed., Hoboken: Wiley, 2016. 544 p. ISBN 978-1-119-36374-3
12. THROSBY, David. Economics and Culture. 1st ed., Cambridge: Cambridge University Press, 2001. 208 p. ISBN 0-521-58639-9
13. SMOLÍKOVÁ, Marta. Art Management. 1st ed., Praha: VŠUP, 2008. 167 p. ISBN 978-80-86863-24-5.
14. TOWSE, Ruth. A Handbook of Cultural Economics. 2nd ed., Cheltenham: Edward Elgar Publishing Ltd., 2011. 456 p. ISBN 978-18-48448-87-2
15. SNOWBALL, Jeanette D.. Measuring the value of culture: Methods and examples in cultural economics. Berlin: Springer Science & Business Media, 2007. 230 p. ISBN 978-3-540-74360-6
16. TROILO, Gabriele. Marketing In Creative Industries: Value, Experience and Creativity. 1st ed., New York: Macmillan International Higher Education, 2015. 384 p. ISBN 978-0230380240
17. ŠAGÁTOVÁ, Slávka. Development of Cultural and Creative Industry in EU Countries. In Current Problems of the Corporate Sector 2019. International Scientific Conference. Current problems of the corporate sector 2019: proceedings of the international scientific conference, 2019, Ráztočno Handlová, Slovensko. - Bratislava: EKONÓM Publishing House, 2019. ISBN 978-80-225-4618-8, pp. 404-410 online. VEGA 1/0340/19.
18. MAJDÚCHOVÁ, Helena - KMETY BARTEKOVÁ, Mária. Evaluation of economic performance of creative industries entities in the segment of publishing activity. In Economics, finance and business management - year 2020: Proceedings of Scientific Papers Issued to Mark the 80th Anniversary of the University of Economics in Bratislava. - Bratislava: EKONÓM Publishing House, 2020. ISBN 978-80-225-4749-9, pp. 356-363 online. VEGA 1/0340/19.
19. TRÚCHLIKOVÁ, Mária - KMETY BARTEKOVÁ, Mária. Concentration and measurement of competitiveness in selected sectors of creative industries. In COMPETITION. Proceedings of the 12th Annual International Scientific Conference COMPETITION. - Jihlava : College of Polytechnics Jihlava, 2020. ISBN 978-80-88064-52-7, pp. 418-427 online. VEGA 1/0340/19 (50%), I-20-101-0 (50%).

Syllabus:

Thematic definition of the seminars:

1. Introduction to the aims and content of the course; study obligations, basic and supplementary literature, creativity and the creative class - sociological reflection on the paradigmatic break, creative people as the economic potential of the future
2. Creative industries - background, concept, brief history, creativity and its share in the value of the product, creative industries in selected EU countries and in the UK, case study - "Creative economy in Europe: 5 steps to growth"
3. Opportunities for the development of the creative industries in the Slovak Republic - on the way to a new cultural policy? , regional distribution of creative clusters in Slovakia, measuring the performance of the creative industries in Slovakia and their parameters

4. Creative clusters - networking of cultural activities as a driver of the economy of higher territorial units and a tool for streamlining business processes, Infrastructure and development of clusters, regional distribution of clusters in Slovakia, typology of clusters
5. Cultural statistics as a tool for orientation and monitoring in the complex of economic activities related to culture, the issue of cultural statistics in the history of economic reflection on culture, sources of cultural statistics and effective work with them
6. Methods of benchmarking cultural projects and organisations, GVA - gross value added per employee, calculation of labour productivity, index of cultural and creative cities, Data Envelopment analysis, continuous written work
7. Cultural programme, cultural project, cultural event, internal and external evaluation, planning and definition of evaluation objectives, project assignment, project staffing and labour relations in enterprises and institutions of the creative industries
8. Internal and external evaluation within a cultural organization, externalities, measurement of spillover effects, Baumol's cost discrepancy, examples from practice, case studies, ongoing consultation of the final term paper
9. Funding opportunities for the creative industries in Slovakia, the Arts Support Fund, the Grant System of the Ministry of Culture of the Slovak Republic, authors' unions and associations (SOZA, LITA, OZIS, SAPA), support for the creative industries at the level of the European Union - the programme "Creative Europe".
10. Digital evolution in the creative industries, digital platforms for sharing music, films and their pricing policy, trends in digital dissemination and mediation of products to clients in crisis conditions, the Long tail model
11. Specifics of marketing in a cultural institution, festival or cultural event, audience building, the role of marketing in the creative industries, creating customer value, customer value analysis, identifying target audiences, solving a case study and discussion
12. Marketing of theatre, dance and singing, specifics of the performing arts, the role of sponsorship, sponsorship as a marketing tool in the performing and audiovisual arts, tax benefits for sponsors in EU countries
13. Presentation and evaluation of the final term paper - feasibility of the cultural or creative project, financing of the project itself and the level of budget processing, quality of the analysis of the external environment and its factors, evaluation of the staffing, evaluation of the sustainability of the project

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 27

A	B	C	D	E	FX
25.93	25.93	37.04	11.11	0.0	0.0

Lecturer: Ing. Mária Trúchliková, PhD., PhDr. Mária Kmety Barteková, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and

quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava									
Faculty: Faculty of Business Management									
Course code: KIM FPM/ MMA21503/22		Title of course: Final Thesis and its Defence (in English)							
Type, load and method of teaching activities: Form of course: Recommended load of course (number of lessons): Per week: Per course: Method of study: present									
Number of credits: 10									
Recommended semester/trimester of study:									
Degree of study: I.									
Prerequisites:									
Requirements to complete the course:									
Student workload:									
Teaching results:									
Indicative content:									
Support literature:									
Syllabus:									
Language whose command is required to complete the course:									
Notes:									
Assessment of courses Total number of evaluated students: 14									
A	B	C	D	E	FX	NO	NOd	O	Od
35.71	21.43	14.29	21.43	7.14	0.0	0.0	0.0	0.0	0.0
Lecturer:									
Date of the latest change: 15.08.2022									
Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.									

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KIM FPM/ MMA21029/21	Title of course: Final Work Seminar 1 (in English)
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 2	
Recommended semester/trimester of study: 5.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Independent work, written project final work, credit	
Student workload: 52 hours; Participation in seminars 26 hours; Processing of sub-tasks commissioned by the head of the final work 26 hours.	
Teaching results: Graduate of the course Seminar for the final thesis 1 will be able to: <ul style="list-style-type: none">• on the basis of publicly available information sources, carry out – gathering, sorting and analysing basic theoretical knowledge necessary for processing research into bachelor’s work;• create, in content, professional standing, capturing essential information to the problem addressed (defined in the final thesis), comparing current scientific and professional knowledge;• formally draw up a text in accordance with lower qualification final work standards;• identify a research problem and formulate a research issue;• methodologically, by defining the main and sub-targets, to define a sequence of solutions to a given problem.	
Indicative content: <ol style="list-style-type: none">1. Identification, collection and sorting of available information sources – professional literature, Internet resources, research studies, qualification work of similar focus.2. Summarisation of knowledge, selection of supporting arguments, deriving further analytical steps.3. Preparation of the content structure (chapter breakdown) of bachelor’s work.4. Formulation of the research issue/research problem.5. Deriving the main and sub-targets of bachelor’s work.6. Preparation of the starting points of the methodology of Bachelor’s work.	
Support literature: <ol style="list-style-type: none">1. Internal Directive on final, rigorous and habilitative works, including all annexes.(https://euba.sk/student/zaverecne-prace).2. Guideline to the dean on the processing and submission of the final work(https://fpm.euba.sk/verejnost/aktuality-novinky).	

3. List of literature used (created in cooperation with the Labour Manager).	
Syllabus:	
1. Identification, collection and sorting of available information sources – professional literature, Internet resources, research studies, qualification work of similar focus.	
2. Summarisation of knowledge, selection of supporting arguments, deriving further analytical steps.	
3. Preparation of the content structure (chapter breakdown) of bachelor's work.	
4. Formulation of the research issue/research problem.	
5. Deriving the main and sub-targets of bachelor's work.	
6. Preparation of the starting points of the methodology of Bachelor's work.	
Language whose command is required to complete the course:	
English	
Notes:	
Assessment of courses	
Total number of evaluated students: 18	
NZ	Z
0.0	100.0
Lecturer: Ing. Filip Stovíček, Ing. Brigita Boorová, PhD., doc. Ing. Mgr. Róbert Hanák, PhD., Ing. Alexandra Valachová	
Date of the latest change: 02.02.2022	
Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.	

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KIM FPM/ MMA21030/21	Title of course: Final Work Seminar 2 (in English)
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 2	
Recommended semester/trimester of study: 6.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Independent work, written project final work, credit	
Student workload: 52 hours; participation in seminars 26 hours; processing of sub-tasks commissioned by the head of the final work 26 hours.	
Teaching results: Graduate of the course Seminar for the final thesis 2 will be able to: <ul style="list-style-type: none">• develop methodological processing of the analytical part of bachelor's work – identification of methods, processing of workflows;• summarise the background information to the investigative object;• carry out analytical work aimed at finding a solution to a defined problem;• confront knowledge from research with the results of analytical work and discuss the results achieved;• formulate recommendations as a result of own analytical work.	
Indicative content: <ol style="list-style-type: none">1. Re-creation of the main objective and completion of sub-targets of the project final work.2. Characteristics of the subject of the investigation and definition of the workflow.3. Summary of basic methods of scientific work and identification of their use in specific parts of the project final work.4. Processing of the analytical part of the work and deriving critical results.5. Discussion of knowledge and results of work in order to derive recommendations.6. A summary of the substantive conclusions of the final work project and demonstrating the achievement of the stated objectives.	
Support literature: <ol style="list-style-type: none">1. Internal Directive on final, rigorous and habilitative works, including all annexes.(https://euba.sk/student/zaverecne-prace).2. Guideline to the dean on the processing and submission of the final work(https://fpm.euba.sk/verejnost/aktuality-novinky).3. List of literature used (updated in cooperation with the work manager).	

Syllabus:

1. Re-creation of the main objective and completion of sub-targets of the project final work.
2. Characteristics of the subject of the investigation and definition of the workflow.
3. Summary of basic methods of scientific work and identification of their use in specific parts of the project final work.
4. Processing of the analytical part of the work and deriving critical results.
5. Discussion of knowledge and results of work in order to derive recommendations.
6. A summary of the substantive conclusions of the final work project and demonstrating the achievement of the stated objectives.

Language whose command is required to complete the course:

English

Notes:**Assessment of courses**

Total number of evaluated students: 14

NZ	Z
0.0	100.0

Lecturer: Ing. Lucia Čerňanová, doc. Ing. Nora Grisáková, PhD., Ing. Filip Stoviček, Ing. Brigita Boorová, PhD., doc. Ing. Mgr. Róbert Hanák, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KÚA FHI/MIE21015/21	Title of course: Financial accounting I (in english language)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 4.	
Degree of study:	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 24 hours of preparation for the continuous written essay (40 % of the overall grading) 41 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Student workload: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 24 hours of preparation for the continuous written essay (40 % of the overall grading) 41 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Teaching results: The main goal of the course is to teach the students to use the information from the financial statements, understand the economic factors which could affect them and the apply the accounting principles in the process of their preparation. The students will acquire information necessary for their compilation. In addition, the students acquire knowledge about the structure of the financial statements and the relation between its various parts, reflecting the requirements of the various frameworks for accounting. Based on the financial metrics derived of the financial statements, the students will be able to evaluate and present the financial position of the entity, assess its financial stability a to use the acquired information for their economics decisions. Knowledge – acquire knowledge necessary for the compilation of the financial statements; skills – to determine the related financial metrics; competence – to assess the financial stability of an entity,	
Indicative content: Chart of accounts in the Slovak republic; Plant, property and equipment; Intangible assets; Inventories; Liabilities; Receivables; Expenses, income and accruals; Equity; Cash and its equivalents, transactions and balances in foreign currency.	

Support literature:

Juhászová, Z. a kol. (2021). Účtovníctvo. Bratislava : Wolters Kluwer

Pakšiová, R. – Janhuba, M. (2012). Teória účtovníctva v kontexte svetového vývoja. Bratislava : Wolters Kluwer.

Alexander, D., Nobes, Ch.: Financial Accounting - An International Introduction, Financial Time Press 2010, 4th Edition, ISBN 978-0-273-72164-2.

McLyney, E – Atrill, P. 2012. Accounting: An Introduction. Harlow : Pearson Education Limited, 2012. 860 p. ISBN 978-0-273-77183-8.

Zákon č. 431/2002 Z. z. o účtovníctvo, v znení neskorších predpisov.

Zákon č. 513/1991 Z. z. Obchodný zákonník, v znení neskorších predpisov

Opatrenie Ministerstva financií č. 23054/2002 –92 ktorým sa ustanovujú podrobnosti o postupoch účtovania a rámcovej účtovej osnove pre podnikateľov účtujúcich v sústave podvojného účtovníctva v znení neskorších predpisov, v znení neskorších predpisov.

Opatrenie Ministerstva financií Slovenskej republiky z 3. decembra 2014 č.

MF/23377/2014-74, ktorým sa ustanovujú podrobnosti o individuálnej účtovnej závierke a rozsahu údajov určených z individuálnej účtovnej závierky na zverejnenie pre veľké účtovné jednotky a subjekty verejného záujmu, v znení neskorších predpisov

Syllabus:**1. Chart of accounts in the Slovak republic I**

Role of the chart of accounts for maintaining the accounting records. Legal statutes governing the charts of accounts and their classifications with reference to respective industries and materiality of accounting entities. Base for the construction of a chart of accounts: Dewey's decimal system, classes and groups of accounts.

2. Chart of accounts in the Slovak republic II

Scope and the content of the chart of accounts for large accounting entities in the Slovak republic, its specific classes and groups of accounts. Relations between accounts in the chart of accounts and the line items of the financial statements.

3. Plant, property and equipment I

Definition of the plant, property and equipment and its classification. Its measurement and accounting for its acquisitions by way of contribution of an owner, cash purchase, purchase with a deferred payment, purchase on a credit, purchase funded by a grant, acquisition without any transferred consideration. Impact of the respective accounting treatment on the financial statements and KPI's.

4. Plant, property and equipment II

Use of the information related to the self-manufactured plant, property and equipment from the management accounting. Accounting for acquisition of self-manufactured plant, property and equipment, its depreciation, impairment allowances and its disposal. Impact of the respective accounting treatment on the financial statements and KPI's.

5. Intangible assets

Definition of intangible assets and their classifications. Its measurement and accounting for its acquisitions by way of contribution of an owner, cash purchase, purchase with a deferred payment, purchase on a credit, purchase funded by a grant, acquisition without any transferred consideration. Impact of the respective accounting treatment on the financial statements and KPI's. Differences in accounting for in-house research and development costs.

6. Inventories I

Definition of intangible inventories and their classifications. Comparison of the underlying economics of plant, property and equipment, intangible assets, and inventories. Perpetual and periodic method for accounting for inventories: their measurement and accounting for its acquisitions by way of contribution of an owner, cash purchase, purchase with a deferred

payment, purchase on a credit, purchase funded by a grant, acquisition without any transferred consideration and through by in-house production. Accounting for consumption, impairment allowances and sale of inventories. Impact of the respective accounting treatment on the financial statements and KPI's.

7. Inventories II

Use of information from the management accounting for the self-manufactured inventories. Differences in accounting for self-manufactured inventories when classification of the expenses in accordance with their nature is used as opposed to a situation, when their classification in accordance with their nature is used.

8. Liabilities I

Definition of liabilities and their classification. Underlying economical substance of liabilities to suppliers, financial institutions, employees and the government. Accounting for incurrence, change and settlement of liabilities arising from purchase, provision of a credit and employee benefits.

9. Liabilities II

Accounting for incurrence, change and settlement of liabilities arising from social and health insurance, grants, taxes and relations with owners. Underlying economical substance and accounting for provisions.

10. Receivables

Definition of receivables and their classifications. Underlying economical substance of receivables against customers, loan and credit debtors and other parties. Accounting for the for incurrence, change and settlement of receivables arising from the sale, provision of credits and loans, impairment allowances and other events.

11. Expenses, income and accruals

12. Equity

Accounting for the formation of a business in accordance with its legal form. Structure of the equity. Accounting for distributions of the equity by owners, transfers among reserves and other changes of equity.

13. Cash and its equivalents, transactions and balances in foreign currency

Language whose command is required to complete the course:

english

Notes:

Assessment of courses

Total number of evaluated students: 8

A	B	C	D	E	FX
12.5	12.5	25.0	50.0	0.0	0.0

Lecturer: doc. Yuliia Serpeninova, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KM FPM/ MMB21041/21	Title of course: Human Resource Management (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 5.	
Degree of study: I., N	
Prerequisites: KM FPM/MMB21040/21-Management (in English)	
Requirements to complete the course: 20 % continuous work on assignments, 20 % elaboration and presentation of the project, 60 % combined examination	
Student workload: 156 h (attendance at lectures 26 h, attendance at seminars 26 h, preparation for seminars 26 h, work on final project 32 h, preparation for exam 46 h)	
Teaching results: Knowledge: <ul style="list-style-type: none">• A comprehensive view of the human resource management system of an enterprise through its objectives, subjects and basic functions. Understanding the role of the human factor in ensuring the competitiveness of the enterprise with regard to the efficiency of the resources spent. Competence: <ul style="list-style-type: none">• characterize the nature of the different phases of the employee life cycle in an enterprise,• critically evaluate the level of use of human resource management tools with an impact on the achievement of corporate objectives,• propose solutions in the field of HR policy, including the procedure for their implementation• formulate recommendations to increase the efficiency of HR activities. Skill: <ul style="list-style-type: none">• formulate human resource management objectives, develop staffing plans and formulate staffing programmes,• use human resources management tools with regard to the specifics of the enterprise,• analyse and evaluate the effectiveness of personnel measures,• carry out basic analyses of compliance of human resources management with the current legislative regulations in this area.	
Indicative content: Thematic definition of lectures: <ol style="list-style-type: none">1. HUMAN RESOURCE MANAGEMENT AND ITS PLACE IN THE MANAGEMENT OF THE ENTERPRISE2. JOB ANALYSIS3. JOB DESIGN	

4. PERSONNEL PLANNING
5. RECRUITMENT
6. EMPLOYEE SELECTION
7. STAFF ADAPTATION

Support literature:

1. DESSLER, Garry. Human Resources Management. 16th Edition. Pearson Higher Ed USA, 2019. 728s. ISBN 1292309121.
2. ULRICH, Dave – YOUNGER, Yon - BROCKBANK, Wayne – ULRICH, Mike. HR from the Outside In: Six Competencies for the Future of Human Resource. McGraw – Hill, 2012. 318s. ISBN 978-0-07-180266-6.
3. CASCIO, Wayne F. - BOURDEAU, John W. – FINK, Alexis A. Investing in people. Financial Impact of Human Resource Initiatives. 3rd Edition. Alexandria VA: Society for Human Resource Management, 2019. 428s. ISBN 9781586446093.
4. ADAMS, Lucy. HR disrupted: It's time for something different. GB: Practical Inspiration Publishing, 2017. 218s. ISBN 978-1-910056-50-9.

Syllabus:

Thematic definition of lectures:

1. HUMAN RESOURCE MANAGEMENT AND ITS PLACE IN THE MANAGEMENT OF THE ENTERPRISE

The role and objectives of human resource management in business management. Subjects of human resource management, the role of line managers in people management. External and internal environment of human resource management, the influence of the labour market, social and demographic environment on the formation of the personnel policy of the enterprise. Labour legislation. Content of human resource management, personnel functions and employee life cycle. Development and further direction of human resource management in the context of Industry 4.0.

2. JOB ANALYSIS

Defining the job and its internal structure. The relationship between the job and the job role. The process of job analysis. Identifying the need for job analysis. Methods of data collection. Sources of information for job analysis. Methods and process of job analysis. Outputs of job analysis - job description, specification of employee requirements, their form and content. Relationship of job analysis to other human resource management functions.

3. JOB DESIGN

Reasons for job design. Comparison of approaches to job design and job design (mechanical, motivational, ergonomic, perceptual) and their benefits. Job design programme. Characteristics of a motivating job, Hackman's and Oldham's models. Methods of job design. Job task rotation. Clustering of job tasks. Combining professions, functions and specialisations. Working in autonomous work teams. Implications with job dissatisfaction.

4. PERSONNEL PLANNING

The objective of human resource planning. Definition of personnel planning in its narrower and broader concepts. The process of personnel planning. Areas of personnel planning - planning the need of employees, planning the coverage of personnel needs, planning personnel development. Intuitive and quantitative methods of determining staffing needs. Assessment of staff movement. Balance and cascade methods. Planning of staffing activities. Substantive, temporal and local dimensions of personnel planning. Legislative framework for human resources planning. Current trends in personnel planning.

5. RECRUITMENT

Recruitment as part of staffing. The aim and conditions of recruitment. Recruitment strategy and process. Requirements for filling a vacancy. Sources of recruitment - internal and

external. Recruitment methods. The role of recruitment agencies in the recruitment process. Standardization of normative documents from applicants. Selection of applicants. Evaluation of the recruitment process. Pre-contractual relations, prohibition of discrimination in the recruitment process. Legislative framework of recruitment. Current trends in recruitment. Employer branding.

6. EMPLOYEE SELECTION

The aim of employee selection. Employee selection process, characteristics of its individual stages. Employee selection criteria - company-wide, departmental and job criteria. Staff selection process. Methods of staff selection. Selection interview. Types of selection interviews. Errors in conducting selection interviews. Methods of verifying work aptitude. Assessment centre. Psychological contract, its role and content. Legislative framework of staff selection.

7. STAFF ADAPTATION

Definition and role of employee adaptation in human resource management. Recruitment of employees. Employment contract. Employee adaptation process and its phases. Employee orientation and first contact with the company. Components of the adaptation process. Work adaptation. Social adaptation. Adaptation to the company culture. Forms of adaptation. Documents in the process of adaptation of employees. Individual adaptation programme. Company-wide adaptation. Departmental adaptation. Adaptation to the workplace. Pitfalls of the adaptation process. Education in the process of employee adaptation.

8. EMPLOYEE TRAINING

The role of employee training and its objectives. Definition of the content of the concepts of knowledge, competence, competences. Approaches of enterprises to employee training. Vocational training - training, retraining and retraining. Process of employee training. Training cycle and its activities. Identification of training needs. Training planning. Methods of staff training - on-the-job and off-the-job training. Action Learning. Feedback in employee training, evaluation of training effectiveness. Current trends in staff training.

9. EMPLOYEE DEVELOPMENT AND TALENT MANAGEMENT IN THE ENTERPRISE

Employee development objectives. Difference between training and employee development. Employee development process. Methods of employee development. The learning organisation. Current trends in employee development. Talent management. Definition of the concept of talent in human resource management. Employee performance and potential. Talent management process. Talent management tools. Identification of talent in the enterprise. Talent/potential grid. Talent development and talent stabilization in the enterprise.

10. PERFORMANCE MANAGEMENT AND EVALUATION

The importance of performance management. Definition of work performance and performance management system in an enterprise. Work performance, its components and measurement indicators. Performance agreement. Measures to improve productivity and quality. The process of employee performance appraisal. Functions of performance appraisal. Criteria and subjects of performance appraisal. Past and future oriented appraisal methods. Conduct of the appraisal interview and its conclusions. Forms of performance appraisal. Mistakes made by managers in the performance appraisal process.

11. EMPLOYEE REMUNERATION

Remuneration system. The principle of total remuneration and its structure. Salary and its role in the remuneration system. Structure of individual pay. Fixed and variable components of pay. Job evaluation. Discrimination in pay. Pay surveys. Tariff scales and setting of tariff wages. Wage supplements and benefits. Wage forms. Performance pay. Non-monetary remuneration. The role of benefits in the remuneration system. Social fund. Evaluation of the effectiveness of the remuneration system. Legislative regulation of remuneration. Difference in remuneration in the business sector and in the public and state sector.

12. WORKING CONDITIONS AND INDUSTRIAL RELATIONS

Work organisation and working conditions. Evolution of the organisation of work. The labour system. Basis for the development of the work system. Modern work systems. Employee care and quality of working life. Time condition of work, working time and its distribution. Non-standard working patterns. The concept of flexicurity. Work environment - physical and psychosocial working conditions. Health and safety at work. Industrial relations. Collective bargaining.

13. RELEASE OF STAFF

Termination situations. Methods of termination of employment - legal event, legal act. Termination and reasons for termination. Prohibition of termination, protection period. Immediate termination of employment. Termination of employment by agreement. Notice period. Release interview. Collective dismissal of employees. Legislative framework for termination of employment. Intra-corporate mobility. Retirement of employees. Employee exit management, outplacement programmes.

Thematic definition of exercises:

1. Introduction to human resource management. Evolution of human resource management in the context of management development. A systems approach to human resource management. The roles of HR departments and HR managers. Credit requirements, assignment of final projects.
2. Job analysis. Compiling a selected job description. Collecting data about the job. Working with questionnaires for job analysis. Drawing up a job description and specification of employee requirements. Presenting the outputs of the job analysis process.
3. Job design. Evaluating the designed job description using Hackman and Oldham's model. Application of job design methods. Redesign of the job design. Presentation and discussion of the results of the work.
4. Personnel planning. Methods of personnel planning, calculations on concrete examples and tasks. Preparation of the human resources balance sheet and staffing plan. Solving a case study - intra-enterprise mobility.
5. Recruitment. Discussion of recruitment sources and methods, their advantages and disadvantages. Advertising as a recruitment method. Evaluation of published advertisements in the press and on social networks. Formulating a job offer. Agencies in the recruitment process. Personnel leasing and the conditions of its application. Case study.
6. Selection of employees. Assessment centre. Methods of verifying work competences. Solving case studies. Preparing for a mock selection interview.
7. Selection of employees. Role play - simulation of the selection interview for the position of the CFO of the enterprise. Preparing for the interview, conducting the interview with selected candidates and evaluating the results. Communication of results to candidates, feedback to role-play participants.
8. Adaptation process of the new employee. Creation of an individual adaptation programme. Differences in the adaptation process of an employee from internal and external sources. Presentation and discussion of adaptation programs. The role of the HR department and the line manager in the process of work adaptation.
9. Staff training and development. Addressing the case study - Adults in school classrooms. Identifying gaps in corporate training and proposing solutions - group form. Training methods and their application to selected topics, discussion of advantages and disadvantages of each method. Coaching, practice of asking questions.
10. Performance evaluation. Simulation of the evaluation interview. Preparation for the interview, structure of the interview, rules of giving feedback. Design of a performance appraisal programme for a selected company - group work.
11. Remuneration of employees. Differences in monetary and non-monetary remuneration of employees. Case study - intangible remuneration. Proposal for the distribution of remuneration to employees - presentation and discussion of solutions.

12. Employee care and quality of working life. Working time conditions, equal and unequal distribution of working time. Breaks at work. Distance working.

13. Employee release. Group solution of the case study - design of the process of releasing employees in a selected enterprise. Discussion of the presented solutions. Outplacement. Overall evaluation of the course, awarding of points and feedback on the course.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 49

A	B	C	D	E	FX
22.45	20.41	22.45	16.33	10.2	8.16

Lecturer: doc. Ing. Jana Blštáková, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KM FPM/ MMB21046/21	Title of course: Management (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 1.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: <ul style="list-style-type: none"> • elaboration and presentation of the final project - 30% • case studies - 10% • final exam - 60% Student's workload (in hours): The student's workload: 156 h. (participation in lectures 26 h, participation in seminars 26 h, preparation for seminars 13 h, elaboration of a semester project 39 h, preparation for the exam 52 h)	
Student workload:	
Teaching results: Knowledge Obtaining a systemic view of management issues with respect to current knowledge and trends in this area and with respect to the dynamics of the external and internal environment. Acquiring comprehensive basic knowledge of management theory in relation to the sustainable development of enterprises in terms of functional, decision-making and information. Understanding of key conceptual apparatus in relation to individual management functions. Acquisition of knowledge in terms of methods and tools used in the implementation of individual management functions. Understanding the interrelationships between the application of soft and hard management tools and the possibilities of their use in practice. Competence <ul style="list-style-type: none"> • to use a set of knowledge about the principles, methods, procedures, and techniques of business management in a market economy, • to identify, analyze and apply the acquired knowledge in solving problems related to managerial functions, • to direct the activities of business units, teams, and individuals through managerial functions to achieve set objectives, • to understand and suggest ways to rationally solve management problems, • to combine and integrate management knowledge with knowledge from related social science disciplines Skill	

- conceptually solve enterprise problems, identify the most important issues, tendencies, and probabilities of development, and understand things in relation to each other,
- apply specific methods and procedures in management practice,
- effectively guide business processes through techniques and methods of decision making, planning, organizing, human resource management, leading and controlling,
- motivate subordinates and communicate effectively with all company stakeholders,
- work effectively in a team and lead a team.

Indicative content:

Thematic definition of lectures:

1. Characteristics and basic background of management.
2. Main concepts of management.
3. Managerial decision-making.
4. Information and information system.
5. Strategy and its implementation.
6. Planning.
7. Organizing as a function of management.
8. Management control.
9. Human resources management.
10. The essence and content of the leadership function of people, leadership styles.
11. Communication in management.
12. Employee motivation.
13. Ethics in management.

Thematic definition of exercises:

1. Introduction to management issues.
2. Origin, development, and main approaches in management.
3. Decision-making processes in management.
4. Information and information system.
5. Strategic management.
7. The essence and content of the organization and organizational structure.
8. Management control.
9. Human resources management.
10. Leading of people.
11. Communication.
12. Motivation.
13. Ethics in management.

Support literature:

Basic literature:

1. ROBBINS, Stephen P. – COULTER, Mary A. Management. Pearson Education, 2021. 624 p. ISBN 9780136714491.

Supplementary literature:

1. BATEMAN, Thomas et al. Management: Leading & Collaborating in a Competitive World. 13th ed. McGraw-Hill Education, 672 p. ISBN 978-12-5992-764-5.
2. CERTO, Samuel C. – CERTO, Trevis S. Modern Management: Concepts and Skills. 15th ed. New York, NY : Pearson, 2019, 501 p. ISBN 978-01-3472-913-8.
3. DAFT, Richard L. Management. 12th ed. Cengage Learning, 2015, 800 p. ISBN 978-13-0548-071-1.
4. DRUCKER, Peter. Management. Routledge, 2012. 576 s. ISBN 978-11-3600-689-0.
5. KOONTZ, Harold – WEIHRICH, Heinz. Essentials of management. 10th ed. Chennai: Tata McGraw Hill Education, 2015, 540 pp., Rs. 647, ISBN: 978-9-3392-2286-4.

6. LUSSIER, Robert N. Management fundamentals : concepts, applications, and skill development. Thousand Oaks: SAGE Publications, 2019. 597 p. ISBN 9781506389394.
7. PLUNKETT, Warren R. Management. 10th ed. South-Western College Pub, 2012, 744 p. ISBN 978-11-1122-134-8.
8. SCHERMERHORN, John R Jr. – BACHRACH, Daniel G. Exploring Management. 6th ed. John Wiley & Sons, 2017, 348 p. ISBN: 978-1-119-53760-1
9. WILKINSON, Adrian et al. The Oxford Handbook of Management. Oxford University Press, 2017, 571 p. ISBN 978-01-9870-861-2.

Syllabus:

Thematic definition of lectures:

1. Characteristics and basic background of management. Nature, meaning and tasks of management. The content of management, including the individual functions. Descriptive and normative theory. A systems approach to management. Managerial roles and skills. Managerial competencies. Manager profile. Manager education.
2. Main concepts of management. Historical foundations of management. Modern approaches to management: classical, behavioral, modern, empirical school of management, situational approach. Territorial differences in management development. Management in a global environment. New management concepts. Specific management methods and concepts.
3. Managerial decision-making. The essence and place of decision-making in management. Elements of the decision-making process. Characteristics and types of decision-making processes and decisions. Stages of the decision-making process. Ways of preparing and taking a decision. Decision-making methods.
4. Information and information system. The essence and meanings of the term information. The importance of information for the work of a manager. Lack and excess of information. Classification, aspects, types, sources of information. Information activities and information system. Division of information system, essence, and role. Requirements for an effective information system.
5. Strategy and its implementation. Differences and common features of strategy and tactics, classification, and types of strategies. The personality of a strategic manager. Horizontal and vertical structure of strategic management. Corporate, entrepreneurial, functional, and competitive strategy. Strategic management process. Formulation of goals and strategies. Implementation and evaluation of the strategy.
6. Planning. The essence, content, and reasons for planning. Integrated business planning system. Types of plans, including a business plan. Functional components of plans. Algorithm for creating business plans. Qualitative and quantitative planning methods and techniques.
7. Organizing as a function of management. Organizational differentiation and organizational integration of activities. The process of organizing. Creation of organizational structures. Mechanistic and organic types of organizational structures. Centralization and decentralization. Formality and informality of relationships. Tendencies of development of organizational structures.
8. Management control. Stages of the control process, classification of control. Traditional and modern techniques, methods, and procedures of control. Requirements for an effective control system. Relationship among control, monitoring and controlling.
9. Human resources management. Content, tasks, theoretical basis of human resources management. Human resources planning and provision. Personnel functions in the company. Evaluation of work performance. Remuneration of employees, benefits. Personnel marketing and personnel audit. Personnel development, education, and career management. Current trends in changes in human resource development, including workplace diversity.

10. The essence and content of the leadership function of people, leadership styles. Contrast between manager and leader. Authority and power and its resources. Approaches to effective people management. Coaching and mentoring.
11. Communication in management. Structure, types, forms, means, types of managerial communication. Verbal and nonverbal communication. Communication competencies and communication skills. Principles of effective managerial communication. Teamwork.
12. Employee motivation. The meaning and content of motivation, stimulation. Behavior of people in the organization, individual and group motivation. The process of motivation. Content and process theories of motivation. Integrative approach in motivation. Motivational programs. Basis of application and approaches used in current motivation programs.
13. Ethics in management. Social responsibility and sustainability. Internal and external social environment of the organization. Ethical standards and codes of ethics. Institutionalizing and improving the effectiveness of standards.

Thematic definition of exercises:

1. Introduction to management issues. Content and management background. The essence, meaning and tasks of management. Management functions. Manager and his profile. Managerial roles. Managerial competencies.
2. Origin, development, and main approaches in management. Analysis of classical and contemporary management concepts in the world. Management in a global environment. New concepts and methods of management.
3. Decision-making processes in management. Types of decision-making situations. Decision-making methods.
4. Information and information system. Nature and classification of information. Division of information systems and their use in managerial practice.
5. Strategic management. Classification and types of strategies. Business environment analysis, formulation, implementation and evaluation and control of strategies.
6. Planning. Goals, resources, activities in the company. Nature and types of plans. Time and object criterion of division of plans. Information for the needs of the plan. Control techniques, methods, and procedures.
7. The essence and content of the organization and organizational structure. Creating the organizational structure of the company. The essence and dimensions of the organizational structure. Divisional structures. Matrix structures.
8. Management control. Types of control. Control techniques, methods, and procedures.
9. Human resources management. Job analysis, recruitment activities, selection of employees. Personnel development, remuneration of employees.
10. Leading of people. Content, leadership styles. Transformational and transactional leadership style. Visionary and team leadership. Coaching and mentoring.
11. Communication. Interpersonal and managerial communication. Intra-company communication. Communication skills - active listening, assertiveness, empathy. Teamwork.
12. Motivation. Content of motivation and stimulation. Motivational tools. Behavior of people in the organization. Theories of motivation.
13. Ethics in management. Social responsibility and sustainability. Analysis of participants as part of corporate social responsibility. Reporting and measuring social responsibility.

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 78

A	B	C	D	E	FX
6.41	10.26	17.95	30.77	23.08	11.54

Lecturer: doc. Ing. Zuzana Skorková, PhD., doc. Ing. Juraj Mišún, PhD., doc. Ing. Jana Blštáková, PhD., prof. Ing. Nadežda Jankelová, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KM FPM/ MMB21043/21	Title of course: Management Decision-Making (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 5.	
Degree of study: I., N	
Prerequisites: KM FPM/MMB21027/21-Management	
Requirements to complete the course: 20% elaboration and presentation of a semester project; 15 % written work (examples); 5% continuous assignment; 60% final exam	
Student workload: 156 h (participation in lectures 26 h, participation in seminars 26 h, preparation for seminars 13 h, semester project 26 h, preparation for the exam 65 h)	
Teaching results: Knowledge A comprehensive look at the issue of managerial decision-making with respect to current knowledge and trends in this area and with respect to the dynamics of the external and internal environment. Qualified orientation in theoretical approaches of decision-making in relation to sustainable business development. Understanding the key conceptual apparatus in relation to different types of decision-making and the different stages of the decision-making process. Acquisition of knowledge in terms of normative and descriptive theories of decision-making. Understanding the psychological aspects of decision-making in the context of behavioral economics. Understanding the interrelationships between decision-making and other management functions..	
Competence <ul style="list-style-type: none"> • to use a set of knowledge about procedures, methods, techniques of decision-making in managerial practice, • identify, analyse and apply the acquired knowledge in solving decision-making problems in enterprises, • apply the tools, methods and procedures of managerial decision-making, supporting the different phases of the decision-making process and implement a quality decision, • to guide the activities of business units, teams and individuals in decision-making processes to achieve set objectives, • understand and suggest ways of rational problem solving, • combine and integrate knowledge from managerial decision-making with knowledge from related social science disciplines 	
Skill	

- conceptually solve decision-making problems in the enterprise, identify priorities, tendencies and probabilities of development, and understand things in relation to each other,
- formulate decision problems,
- apply specific methods and procedures of managerial decision-making in practice,
- make decisions under certainty, risk or uncertainty,
- creatively generate new variants of problem solving,
- make individual, team and group decisions,
- make decisions under conditions of bounded rationality,
- use information technology in decision-making,
- model decision-making processes.

Indicative content:

Thematic definition of lectures:

1. Decision-making process and its basic elements.
2. Decision theories and rationality in decision-making.
3. Structure of the decision-making process.
4. Decision-making methods and their classification.
5. Psychological aspects of decision-making.
6. Methods of decision-making under conditions of certainty.
7. Methods of decision-making under risk conditions.
8. Methods of decision-making under uncertainty.
9. Modelling of decision-making processes.
10. Methods of operational analysis.
11. Subjects of managerial decision-making.
12. Information security of decision-making processes.
13. Expert systems in decision-making.

Thematic definition of exercises:

1. Introduction to managerial decision-making.
2. Group decision-making.
3. Definition of psychological deviance, deeper understanding of selected psychological traps.
4. Stages of the decision-making process.
5. Decision tables.
6. Methods of decision-making under conditions of certainty.
7. Methods of decision-making under conditions of certainty.
8. Methods of determining criteria weights.
9. Methods of decision-making under risk conditions.
10. Methods of decision-making under risk conditions.
11. Methods of decision-making under uncertainty.
12. Methods of operational analysis.
13. Methods of operational analysis.

Support literature:

Basic literature:

1. REMEŇOVÁ, Katarína - JANKELOVÁ, Nadežda. A Descriptive Approach to Decision Making and the Decision-Making Style. 1. Auflage. Hamburg : Verlag Dr. Kovač, 2019. Innovative Betriebswirtschaftliche Forschung und Praxis, Band 511, 139 p. ISBN 978-3-339-11218-7.

Supplementary literature:

1. PREUSCHOFF, Kerstin – MOHR, Peter N. C – HSU, Ming. Decision Making under Uncertainty. Lausanne: Frontiers Media SA, 2015, 143 s. ISBN 978-2-8891-9466-7.

2. KOCHENDERFER, J. Mykel. Decision Making Under Uncertainty: Theory and Application. Cambridge: MIT Press, 2015, 323 s. ISBN 978-0-2620-2925-4.
3. SAATY, Thomas. Fundamentals of Decision Making and Priority Theory With the Analytic Hierarchy Process. Pittsburgh: RWS Publications, 2000, 478 s. ISBN 978-1-8886-0315-6.
4. BOUYSSOU, Denis – DUBOIS, Didier – PRADE, Henri – PIRLOT, Marc. Decision Making Process: Concepts and Methods. Chichester: John Wiley & Sons, 2013, 982 s. ISBN 978-1-1186-1952-0.
5. MARTIN, N. Thomas. Smart Decisions: The Art of Strategic Thinking for the Decision Making Process. Hampshire: Palgrave Macmillan, 2016, 185 s. ISBN 978-1-1375-3700-3.

Syllabus:

Thematic definition of lectures:

1. Decision-making process and its basic elements. Definition of the concept and place of decision-making and the decision-making process in management, the connection and linkage with other managerial functions. A brief introduction to the concepts of decision-making methods and the stages of the decision-making process. Explanation of the basic decision matrix model with a focus on the requirements that must be met by a set of decisions alternatives, environmental states and consequences. Explanation of the principle of dominance with practical application.
2. Decision theories and rationality in decision-making. Normative and descriptive direction in decision-making. Factors influencing rationality in decision-making. Identifying barriers to rationality. Principles of decision-making. Classification of decision-making processes.
3. Structure of the decision-making process. Definition of the phases of the decision-making process, clarification of their meaning and different perspectives on the structure of the decision-making process.
4. Decision-making methods and their classification. Description and explanation of the use of exact, empirical and heuristic methods of decision-making. Definition of the fundamental of decision tables and the principles of their compilation. Clarifying the structure of decision tables and defining the types of decision tables.
5. Psychological aspects of decision-making. Their definition in the context of descriptive decision theories. Explanation of behavioural economics and its manifestations in decision-making processes. Definition of psychological deviations, deeper understanding of selected psychological traps. Defining intuition and the influence of emotions on decision-making.
6. Methods of decision-making under conditions of certainty. Clarifying multi-criteria decision-making. Explanation of the essence of methods of partial evaluation of variants – weighted ranking method, methods based on direct evaluation of partial utilities, method of linear partial utility functions, base variant method, PATTERN method. Explanation of methods for determining criteria weights – pairwise comparison methods, Saaty's method, Metfessel allocation and other. The fundamental and use of decision networks.
7. Methods of decision-making under risk conditions. The importance of determining the probability of future possible situations with the definition of objective or subjective probability. Clarification of the tools used in terms of risk – expected value rule, probabilistic trees, decision tree method.
8. Methods of decision-making under uncertainty. Explanation of various decision rules under conditions of uncertainty that do not require knowing the degree of probability of occurrence of environmental states – Wald's, Savage's, Hurwicz's and Laplace's rules.
9. Modelling of decision-making processes. Clarification of the phases of the modelling process and modelling tools. Classification of decision models. Defining the stages of model building.
10. Methods of operational analysis. Classification of operational analysis methods with a focus on mathematical programming, structural analysis, network analysis methods and simulation methods. Clarification of linear programming as one of the best developed and applied methods

of mathematical programming. Explanation of general linear programming and distribution problems (transport, assignment problems).

11. Subjects of managerial decision-making. Individual decision-making. Defining decision-making styles. Characteristics of team decision-making, defining the benefits of team decision-making, factors of successful team decision-making and specification of team personalities. Defining group decision-making.

12. Information security of decision-making processes. The definition of information and its need in today's dynamic environment. Clarification of information systems, their fundamentals, role and classification. Focus on management information system and decision support systems.

13. Expert systems in decision-making. Components of expert systems and their functioning. Introducing types of expert systems with a deeper analysis of diagnostic and generative expert systems.

Thematic definition of exercises:

1. Introduction to managerial decision-making. Methodology, course content, credit requirements. Relation to other subjects and other managerial functions.

2. Group decision-making. Case studies – teamwork, team tasks, their contribution in group work. Group decision making, advantages and disadvantages.

3. Definition of psychological deviance, deeper understanding of selected psychological traps – the anchoring trap, the status quo trap, the sunk cost trap, the corroborating evidence trap, the framing trap, the estimation and prediction trap. Pointing out the advantages and disadvantages of intuitive decision-making. The impact of emotions on decision-making.

4. Stages of the decision-making process. Techniques of searching for variants. Case studies – brainstorming, morphological analysis and others.

5. Decision tables. Fundamentals, types, use in practice. Construction of a specific decision table.

6. Methods of decision-making under conditions of certainty. Solving examples for single and multi-criteria decision-making under neutral and complementary relationship between objectives.

7. Methods of decision-making under conditions of certainty. Examples for multi-criteria decision-making under competing objectives. Method of goal suppression and claim level determination. Utility analysis. Methods for sub-criteria evaluation of alternatives.

8. Methods of determining criteria weights. Solving complex examples of multi-criteria evaluation of variants.

9. Methods of decision-making under risk conditions. Solving examples to apply the expected value rule and constructing decision trees.

10. Methods of decision-making under risk conditions. Constructing a probabilistic tree. Decision analysis.

11. Methods of decision-making under uncertainty. Application of individual decision rules.

12. Methods of operational analysis. Optimization methods. Solution of transport problems using the North-West corner method, the method of the tabular minimum of transport costs and Vogel's approximation method.

13. Methods of operational analysis. Network analysis. CPM and PERT method.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 52

A	B	C	D	E	FX
5.77	17.31	30.77	19.23	17.31	9.62

Lecturer: doc. Ing. Juraj Mišún, PhD., prof. Ing. Nadežda Jankelová, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KMr OF/MOA21149/21	Title of course: Marketing (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 2.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: 20% continuous semester assessment 20% semester work 60% written exam	
Student workload: Workload: 156 hours Attendance at lectures: 26 hours Attendance at seminars: 26 hours Preparation for seminars: 26 hours Elaboration of a semester project: 26 hours Preparation for the exam: 52 hours	
Teaching results: By completing the course, students will learn to understand the nature and importance of marketing for business and business management. They will gain knowledge about creating value for the customer and his position in the market. They understand the competition and the individual approach of business entities to it. They will get acquainted with marketing tools and main processes and their specifics. They will gain knowledge about the ways of organization in marketing within and outside the company. They will get acquainted with trends in marketing and its ethical aspects. Graduates of the course will be able to implement the necessary marketing activities, compile marketing programs and put them into practice. They understand the customer and the competition, which are the biggest source of risk and uncertainty in the business. They will learn to create and deliver value to the customer. They understand all product entities and their specific marketing concepts. They can coordinate individual marketing activities in accordance with the development of the marketing environment and competition. Upon successful completion of the course, students will acquire competencies that will enable them to apply for jobs in marketing, business and sales in all types of firms and business. They are able to interact with their customers and business partners in solving tasks and problems in business, trade and marketing. They will acquire a proactive approach to business, trade and marketing activities in a competitive environment.	
Indicative content:	

Introduction to marketing. Marketing as a concept of management and business. Concept 4P and 4C. Marketing environment. Shopping behavior of consumers and organizations. Marketing information system and marketing research. Market segmentation, target market selection and market position creation. Marketing mix - product, price, distribution, marketing communication, people. Marketing management: analysis, planning and strategy, implementation, control and decision making. Marketing as a business function, marketing outsourcing. New (holistic) marketing. Sustainable marketing. Ethics in marketing. Trends in marketing.

Support literature:

1. Blythe, J., Martin, J. Essentials of marketing. Harlow: Pearson Education, 2023, 384s. ISBN: 9781292429533
2. Green, M. C., Keegan, W. J. Global marketing. Harlow: Pearson Education, 2020, 632s. ISBN: 9781292304021
3. Wilson, A. Services Marketing: Integrating Customer Service Across the Firm. New York: McGraw Hill, 2020, ISBN: 9781526847805

Syllabus:

1. Marketing - concept, essence, main concepts. 4 P and 4C. Creating value for the customer. Origin and development of marketing. Criticism of marketing. Marketing and other business, enterprise and management disciplines.
2. Marketing environment. External environment. Internal environment. International and global environment.
3. The final consumer market and consumer behavior.
4. Market of organizations and consumer behavior of organizations.
5. Marketing information system. Marketing research.
6. Market segmentation. Selection of target groups. Creating a market position.
7. Product - concept and essence. Product levels. Product life cycle. New product development. Other product entities - services, people, places, ideas and organizations and their marketing concepts.
8. Price in marketing - concept and essence. Price modifications and strategies.
9. Distribution and logistics. Retail. Wholesale. Reverse distribution and logistics. Distribution strategies.
10. Integrated marketing communication. Communication mix tools. Modern tools of marketing communication.
11. Marketing management - analysis, planning, implementation and control. Organizing and making decisions. Modern marketing metrics.
12. Marketing as a corporate function and its organization in the company. People destined for marketing performance. Marketing outsourcing. Marketing in non-profit organizations.
13. Trends in marketing. New (holistic) marketing. Sustainable marketing and corporate social responsibility. Ethics in marketing.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 64

A	B	C	D	E	FX
45.31	20.31	31.25	1.56	0.0	1.56

Lecturer: doc. Ing. Milan Oreský, PhD.

Date of the latest change: 22.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KMA FHI/MIC21010aj/21	Title of course: Mathematics for Economists
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: The semester work - the written test - 30%, The final written test (theory and examples) - 70%	
Student workload: Total study load in full-time study (in hours): Participation in lectures - 26 Participation in exercises - 26 Preparing for exercise - 26 Preparation for written test - 26 Exam Preparation (theory) - 26 Exam Preparation (examples) - 26 Total load – 156	
Teaching results: Teaching results: Knowledge: basic knowledge of linear algebra (vectors, matrices, systems of linear equations) and basic knowledge of differential and integral calculus. Skills: be able to solve basic problems of linear algebra, solve basic problems of differential and integral calculus with the use of appropriate open-source software systems, apply this issue in economic analysis. Competences: independently acquire new knowledge and actively expand their mathematical knowledge, awareness of the need to use quantitative (mathematical) methods in economic applications.	
Indicative content: Introduction to the linear algebra. Matrices. Systems of linear equations. Function of one variable. Functions of economic analysis. Limit and continuity of function. Asymptotes. Differential calculus of functions of the one variable. Marginal values. Elasticity of function. Graphing functions by characteristic points. Local extremes of functions and economic applications. Function of several variables. Differential calculus of functions of several variables. Functions of economic analysis. Homogeneous function. Partial derivatives. Economic applications of partial derivatives - marginal values, total differential and partial elasticity. Local and bound extremes and economic applications. Integral calculus - indefinite and definite integral in economic applications.	

Support literature:

1. MECKES, E. S. - MECKES, M. W. Linear Algebra. Cambridge University Press, 2018.
2. ALESKEROV, F.- ERSEL, H. - PIONTKOVSKI, D. Linear Algebra for Economists. Berlin: Springer, 2011.
3. ROSS, K. A. Elementary Analysis. The Theory of Calculus. Second Edition. New York: Springer, 2013
4. SWIFT, L. - PIFF, S. Quantitative Methods for Business, Management and Finance. Fourth Edition. New York: Palgrave Macmillan, 2014.

Syllabus:

Syllabus:

1. Linear algebra. Arithmetic vectors (linear combination, dependence and independence). Economic interpretation of vector algebra. Matrix (transposed, unit, upper (lower) triangular, stepped, reduced stepped). Matrix operations (sum, difference, multiplication). Equivalent row adjustments to the matrix.
2. Matrix rank (equivalent adjustments). Matrix determinant. Inverse matrix (equivalent adjustments). Matrix equations. Economic interpretation of matrix algebra.
3. System of linear equations. Frobeni's theorem. Gaussian elimination method (homogeneous and inhomogeneous system). Use of software in solving problems from linear algebra.
4. Definition of a function of one real variable. (graphs of elementary functions, functional rule transformations, inverse function, domains), function of total cost (revenue, profit) and average costs (revenue, profit). Demand function.
5. Definition of function limits. Limit of a function in one's own and in one's own point. Unilateral limits. Continuity of function. Asymptotes of a function graph.
6. Differential ratio and derivation of a function of one real variable. Derivatives of elementary functions. Derivation of sum, difference, product, proportion and derivation of a compound function. Higher order derivatives. L'Hospital's rule.
7. Economic interpretation of derivation and differential. Marginal quantity, elasticity and economic interpretation.
8. Monotonicity of the function. Local extremes of function. Optimization tasks: Maximizing profit and minimizing average cost.
9. Convexity and concavity of a function. Inflection point. The concept of a function of two or more variables. Economic analysis functions (function of total cost, revenue, profit, demand function). Homogeneous function and economic interpretation (production function).
10. Partial derivatives. Higher partial derivatives. Marginal quantity, total differential and economic interpretation.
11. Partial elasticity of demand and economic interpretation. Definition of local extreme. Necessary and sufficient condition for the existence of a local extreme. Economic applications.
12. Bound extremes and economic applications.
13. Introduction to integral calculus.

Language whose command is required to complete the course:

english

Notes:**Assessment of courses**

Total number of evaluated students: 44

A	B	C	D	E	FX
9.09	4.55	15.91	13.64	52.27	4.55

Lecturer: prof. RNDr. Katarína Sakálová, CSc.

Date of the latest change: 01.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KIM FPM/ MMA21019/21	Title of course: Methodology of Academic Work (in English)
Type, load and method of teaching activities: Form of course: Lecture Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 1.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: 40 % elaboration of a written project on the defined topic, 60 % written examination	
Student workload: 78 h (attendance at lectures 26 h, elaboration of a written project 26 h, preparation for exam 26 h)	
Teaching results: Knowledge: <ul style="list-style-type: none">• The student will master the basic principles of academic work, the creation of a methodological procedure (research design), the application of selected logical and empirical methods. The knowledge includes the procedures of conducting a literature search, the correctness of citation and the formulation of extended references as well as the observance of the principles of scientific purity and ethics. In the above context, the student is provided with various administrative tools that can be used to simplify and present academic work in a clearer form. Competence: <ul style="list-style-type: none">• the ability to identify critical sources of data in the processing of a literature search, depending on the type of text being processed, the scope and depth of the argument;• the ability of induction and deduction in the interpretation, analysis and synthesis of knowledge;• the ability to apply selected supporting tools of software products to complete the formal appearance of documents and to present summarised knowledge. Skill: <ul style="list-style-type: none">• can recognize types of information sources and critically filter dubious information sources (fake news, fake journals);• can distinguish and appropriately deploy selected logical and empirical methods in transforming data into knowledge;• is able to prepare analytical documents on the selected issue - in form and content corresponding to the requirements of the client or the audience.	
Indicative content: Thematic definition of lectures: Weeks 1 and 2 - Definition of basic concepts. Week 3 - Presentation of the most commonly produced academic and qualifying theses. Weeks 4 and 5 - Basic sources of data retrieval.	

Week 6 - Research design.

Weeks 7 and 8 - Basic methods applied in academic work.

Week 9 - MS Word - styles in documents.

Week 10 - MS Word - sections and references in documents.

Week 11 - MS Word - editing a large document.

Weeks 12 and 13 - MS Word - citations and bibliography, document revision.

Support literature:

Basic literature:

1. Interná smernica o záverečných, rigorózných a habilitačných prácach, vrátane všetkých príloh. (<https://euba.sk/student/zaverecne-prace>).

Supplementary literature:

1. GOURNELOS, Ted. Doing Academic Research: A Practical Guide to Research Methods and Analysis. London : Routledge, 2019. 208 s. ISBN 978-0367207939.

2. SCHWEIKER, William – WITTE, John – WELKER, Michael – PICKARD, Stephen. The Impact of Academic Research: on Character Formation, Ethical Education, and the Communication of Values in Late Modern Pluralistic Societies. Berlin : Evangelische Verlagsanstalt, 2021. 280 s. ISBN 978-3374068036.

3. WALLIMAN, Nicholas. Research Methods: The Basics. 2nd edition. London : Routledge, 2017. 246 s. ISBN 978-1138693999.

Syllabus:

1. Definition of basic terms and differences - academic work versus scientific work. Explanation of some paired terms - science and practice; research and development; thesis and hypothesis; qualitative and quantitative research; basic and applied research. The main types of academic papers.

2. The emergence of theory and its relevance to economics and management - definition of theory; qualitative criteria of theory; basic components of theory; other aspects of theory. How to work with theory? Main theoretical directions in economics and management.

3 Introduction to statistics, basic descriptive statistics 1. Data and variables - basic concepts; variable and its types; data matrix. Nominal variables - statistical description of nominal variables; frequency table for nominal variables; graph for nominal variables; mutability of nominal variables.

4. Introduction to statistics, basic descriptive statistics 2. Ordinal variables - statistical description of ordinal variables; frequency table for ordinal variables; box plot. Cardinal variables - statistical description of cardinal variables; arithmetic mean; histogram; measures of absolute variability; measures of relative variability.

5. Fundamentals of generalization in statistics - introduction to sampling logic; sampling; types of sampling procedures; parameters of the base and sample sets; normal distribution; standardized normal distribution model. Theory of statistical estimation.

6. How to do a good literature search? Activities prior to conducting a literature search. Activities during a literature search. Activities after the literary research. Formulating the research question.

7. Statistical testing - analogy of testing and judgment process (decision options, types of errors, formulation of hypotheses, generalization of decision); analytical procedures - basic tasks, t-tests, correlations.

8. How to process and formalize an academic paper? Internal guideline No. 8/2021 on thesis, rigor and habilitation. Citation - ways of recording citations. Good and bad examples of citation practice.

9. How to prepare abstract materials? Basic elements of an abstract. Forms of abstracts according to the type of academic output. Good and bad examples of practice.

10. MS Word - styles in documents. Working with a large document in MS Word - styles (creating a new style, editing a style, linking numbering to a style, template). Heading styles, text styles, styles for other objects in the document.

11. MS Word - sections and references in documents. Working with a large document in MS Word environment - creating sections in a document, working with sections in a document, different settings in sections. References in a document - use of descriptions and cross references in a document, footnotes.

12. MS Word - editing a large document - editing a large document following the guidelines in the EU Directive. Working with references - creating a table of contents (inserting, editing, updating), list of figures, graphs and tables.

13. MS Word - citations and bibliography, document revision. Working with citations and bibliography in MS Word environment. Document review and assessment - proofreading, commenting, tracking changes, comparing documents, document security. Creating citations in Google Scholar.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 40

A	B	C	D	E	FX
15.0	30.0	17.5	27.5	10.0	0.0

Lecturer: Ing. Michal Zelina, PhD., doc. Ing. Mgr. Róbert Hanák, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPH FPM/ MMC210236/21	Title of course: Microeconomics (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 7	
Recommended semester/trimester of study: 3.	
Degree of study: I., N	
Prerequisites: KPH FPM/MMC21024/21-Enterprise and Entrepreneurship (in English)	
Requirements to complete the course: 40 % semester work, 60 % combined examination	
Student workload: 182 h (Lectures participation 26 h, active seminar participation 26 h, preparing for the seminar 30 h, preparing for mid-term test 36 h, preparing for final exam 64 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Acquisition of systematic knowledge of microeconomic analysis and microeconomic models in the decision making of market subjects (individuals, firms and government) • Developing of knowledge and understanding of goods and services market, production input markets as well as market failures in the form of different market structures. Competence: <ul style="list-style-type: none"> • Analyzing of microeconomic market functioning, market equilibrium and exchange. • Knowledge acquirement of consumer behavior and utility theory, as well as firm behavior, output of production and costs. • Different types of market structure analyzing (perfect competition, oligopoly, monopoly). • Perfect and imperfect competition market subject's behavior analyzing. • Microeconomic principle effective application in company's decision making. Skill: <ul style="list-style-type: none"> • Identify and establish economic equilibrium on national and international markets. • Determine optimal consumption strategy of consumer's that provides maximum utility within the consumer's income. • Determine individual demand function and identify demand sensitivity on changes of external parameters. • Determine the firm's supply volume and price per unit of production in context of profit maximization on perfect competitive, monopoly or oligopoly market. • Determine the maximum volume of production at given prices of production factors and given total cost level, as well as determine the minimum cost for a given volume of production and price of production inputs. 	
Indicative content:	

Thematic definition of lectures:

1. Introduction to microeconomics
2. Demand and supply on the goods and services market
3. Consumer's theory part I – consumer's preferences
4. Consumer's theory part II – optimal consumption strategy
5. Consumer's demand analysis and concept of demand elasticities
6. Production theory part I – Production function with one variable input
7. Production theory part II – Production function with more variable input
8. Cost theory
9. Perfectly competitive market part I – Introduction in competitive markets
10. Perfectly competitive market part II – Perfect competitive market application
11. Monopoly – Characteristics and application of the monopoly market structure
12. Oligopoly part I – Definition of oligopoly markets
13. Oligopoly part II – Oligopoly model's application and comparison

Thematic definition of exercises:

1. Familiarization of students with the system of work on the exercises, with the required literature, conditions for successful completion of the course.
2. Identification of requirements for the economic system, creation of equilibrium in the market of goods and services, analysis of market equilibrium in changes of exogenous influences on demand and supply.
3. Interpretation of total and marginal utility functions, construction of indifference curves and their properties, identification of consumer preference properties for different types of utility functions, calculation and interpretation of the marginal rate of consumer substitution and its link to consumer preferences.
4. Calculation and interpretation of the consumer's optimal consumption strategy in multiple goods consumption, using of the concept of marginal utility in the search for the optimal consumption strategy, changing in consumer decision making when exogenous variables (prices and income) changes.
5. Derivation of the price-consumption (PCC), income-consumption (ICC) and Engel curves (EC) from individual consumer demand. Calculating and interpreting own-price, cross-price and income elasticities of demand.
6. Production function with one variable input.
7. Solving case studies for production functions with two variable inputs - the importance of minimizing the cost of a given volume of output, maximizing output at a given level of cost spent on inputs, maximizing profit with respect to inputs in the production process.
8. Identification of the short-run cost of output from the production function.
9. Case studies to determine the firm's profit-maximizing output volume in a perfectly competitive market, identify the firm's short- and long-run supply, determine the price at which the firm stops production, at which it makes a profit, and at which it stays in the market even at a loss.
10. Solving a case study aimed at calculating the equilibrium point in a perfectly competitive market before and after different types of government intervention.
11. Graphical and analytical solution of short- and long-term price and quantity of a monopoly firm.
12. Case studies focusing on Cournot and Stackelberg oligopoly equilibria.
13. Identification of the Bertrand equilibrium and its comparison with the Cournot equilibrium.

Support literature:

Basic literature:

1. BESANKO, D. – BRAEUTIGAM, R. R. (2013). Microeconomics. (4th ed.) John Wiley & Sons, 2013. 816s. ISBN 978-1-118-57227-6.
2. STEPHEN, M. Advanced Industrial Economics. 2nd edition. Wiley-Blackwell, 2001. 552 p. ISBN 978-0-631-21757-2.

Supplementary literature:

1. VARIAN, H. R. Intermediate Microeconomic A modern approach. New York: Norton, 2010. ISBN 978-0-393-93424-3
2. NICHOLSON, W. – SNYDER. Ch. M.: Microeconomic Theory: Basic Principles and Extensions. Boston: South-Western College Pub, 2012. 782s. ISBN 978-111-1-52553-8
3. BASS, F. M. - KIRSHNAN, V. - JAIN, D. C. 1994. Why the Bass Model Fits Without Decision Variables. In: Marketing Science. 1994, vol. 13, pp 1319 – 1333, 1999
4. DODDS W. 1973. An application of the Bass model in long-term new product forecasting. In: Journal of Marketing Research, 1973, vol 10, August, 308-311.
5. HSIAO, J. PO-HSUN – JAW, CH. – HUAN, TZUNG-CHENG. 2009. Information diffusion and new product consumption: A Bass model application to tourism facility management. In: Journal of Bussiness Research, 2009, Vol. 62, pp. 690 – 697
6. SCHIFFMAN, L. G. - KANUK, L. L. - HANSEN, H. Consumer behaviour: A European Outlook. Essex: Pearson Education Limited. 2008
7. KINTLER, J. - GRISÁKOVÁ, N.. Demand Factors Analysis of the Pharmaceutical Products Consumption In Slovakia. In Ekonomika a manažment : vedecký časopis Fakulty podnikového manažmentu Ekonomickej univerzity v Bratislave. - Bratislava : Fakulta podnikového manažmentu Ekonomickej univerzity v Bratislave, 2018. ISSN 2454-1028, 2018, roč. 15, č. 1, s. 31-40.

Syllabus:

Thematic definition of lectures:

1. Introduction to microeconomics

Definition of the basic conceptual apparatus of Microeconomics, explanation of contrast of the two main branches of economics – microeconomics and macroeconomics. Describing the three main analytical tools of microeconomic analysis – constrained optimization, equilibrium analysis and comparative statistics. The lecture also includes explanation of the difference between positive and normative analysis as well as examples based on real market conditions for all the concepts and tools presented.

2. Demand and supply on the goods and services market

Describing of three building blocks of supply and demand analysis – demand curves, supply curves and the concept of market equilibrium. Analyzing how changes in exogenous variables shift the demand and supply curves and thus change the equilibrium price and quantity.

3. Consumer's theory part I – consumer's preferences

Introduction to consumer's decision making. Explanation of basic assumptions about consumer preferences: preferences are complete, transitive, more is better, as well as utility function construction. Cardinal and ordinal ranking of preferences. Application of utility function and marginal utility in the analysis of consumer's preferences for single and multiple goods consumption. The concept of the marginal rate of substitution and its use in consumer's preference analysis.

4. Consumer's theory part II – optimal consumption strategy

Consumer's constraints on the field of utility maximization. Construction and importance of budget constraint, factors influencing the shift and slope of budget constraint, identification of consumer's basket which are permissible in the field of consumer's budget. Linking consumer's utility and budget constraint in the design of an optimal consumption strategy, its calculation and graphic interpretation. Derivation of the individual demand function.

5. Consumer's demand analysis and concept of demand elasticities

The impact of changes in exogenous variables (prices and income) on optimal consumer's strategy. Derivation, interpretation and meaning explanation of the Price-Consumption Curve (PCC), Income-Consumption curve (ICC) and Engel Curve (EC). Explanation of the concept of elasticity, computation of price, cross-price and income elasticities and their relevance to decision

making. Explanation how price elasticity of demand is related to total revenue. Describing the factors influencing the elasticity of demand, indicating why the short-run price elasticities of demand may differ from the long-run price elasticity of demand.

6. Production theory part I – Production function with one variable input

Explanation of short and long-run time period in the field of fix and variable production inputs. Productions technologies and production functions definition. Identification and definition of total, marginal and average production with one variable production input. Describing the relations between these functions. The concept of diminishing marginal returns, identification of the three stage of production and their importance in deciding about level of variable input used in production process.

7. Production theory part II – Production function with more variable input

Describing the production function with two variable input, demonstrating how a production function with two variable inputs can be represented by isoquants. Properties of production isoquants, and their derivation from production function. An explanation of both the marginal rate of technical substitution and its relation to the marginal product of variable input. Derivation and meaning of the isocost line, influence of exogenous variables on the isocost line. Optimization of variable production input in the field of output maximization, cost minimization and profit maximization.

8. Cost theory

Identifying and application of different cost concepts that figure in a firm's decision making, including explicit versus implicit costs, opportunity costs, economic versus accounting costs, and sunk versus nonsunk costs. The difference between the long-term and short-term costs, their interconnection and the relationships between them. Linking the costs on production inputs, production function and total cost function. Pointing out and explaining the difference between average and marginal costs, identifying the economies of scales.

9. Perfectly competitive market part I – Introduction in competitive markets

Explaining both the conditions of competitive market structure and consequences of its failure. Profit maximization in a perfectly competitive market, determination of the price from which the firm makes a profit, loss and stops its production together with graphical interpretation of the above situations. Derivation of the firm's individual supply function and formation of the market supply. Demonstration the link between consumer theory, theory of the firm and equilibrium in a perfectly competitive market.

10. Perfectly competitive market part II – Perfect competitive market application

An analysis of the consequences of different types of government intervention in a perfectly competitive market. Clarification of the concept of producer's surplus, consumer's surplus, deadweight loss and reallocation of resources following different types of government inventions.

11. Monopoly – Characteristics and application of the monopoly market structure

Characteristics of monopoly market, explanation how a monopoly chooses output (and price) from short and long run in maximizing its profit. Determination of monopoly output volume (and price) in case of government regulation of monopoly – taxation of monopoly by sales tax, production volume tax and profit tax. Price differentiation of monopoly – its meaning and forms. Expression of the monopoly equilibrium point through the relationships between market price, marginal revenue and elasticity of demand – the Amonos-Robinson relationship. Comparison of a perfectly competitive market and a monopoly market.

12. Oligopoly part I – Definition of oligopoly markets

Describing the conditions that characterize different types of market structures, including oligopoly markets, dominant firm markets, and monopolistically competitive markets. Explanation of importance and derivation of reaction functions in duopolist profit maximization. Cournot's oligopoly model – its characteristics, meaning, solution and graphical interpretation via reaction functions and iso-profit curves. Stackelberg's oligopoly model in the case of

quantitative leadership of one of the firms operating in the market, identification of Stackelberg's disequilibrium.

13. Oligopoly part II – Oligopoly model's application and comparison

Describing the oligopoly price competition when each firm chooses a profit-maximizing price, given the price set by the other firm. Bertrand model of oligopoly – its construction, advantages, disadvantages, identification of Bertrand equilibrium in the case of homogeneous production of oligopolists. Oligopoly equilibrium in the case of price leadership. Comparison of Cournot, Bertrand and Stackelberg oligopoly equilibria.

Thematic definition of exercises:

1. Familiarization of students with the system of work on the exercises, with the required literature, conditions for successful completion of the course. Part of the exercise is also a repetition of basic mathematical concepts, relations and principles that will be necessary for the creation of microeconomic analyses during the semester.
2. Identification of requirements for the economic system, creation of equilibrium in the market of goods and services, analysis of market equilibrium in changes of exogenous influences on demand and supply. Foreign exchange possibilities, conditions for export and import of goods, derivation of export and import function, equilibrium in the international market.
3. Interpretation of total and marginal utility functions, construction of indifference curves and their properties, identification of consumer preference properties for different types of utility functions, calculation and interpretation of the marginal rate of consumer substitution and its link to consumer preferences.
4. Calculation and interpretation of the consumer's optimal consumption strategy in multiple goods consumption, using of the concept of marginal utility in the search for the optimal consumption strategy, changing in consumer decision making when exogenous variables (prices and income) changes. Possibilities of deriving the individual consumer demand curve, its interpretation and importance in the formation of market demand. The impact of the introduction of taxes and subsidies on the optimal consumption strategy.
5. Derivation of the price-consumption (PCC), income-consumption (ICC) and Engel curves (EC) from individual consumer demand. Calculating and interpreting own-price, cross-price and income elasticities of demand. Identifying the type of demand and goods based on the elasticity values and the shape of the demand function, PCC, ICC and EC curves. Demonstration of the linkage and dependence of the shapes of the above curves and demand elasticities.
6. Production function with one variable input. Derivation and interpretation of the total, marginal and average production function of a variable input. Interpretation and calculation of the elasticity of production, the relationship between its value and the three stages of production. A case study focusing on the path of total, marginal and average variable production input, their graphical representation, identification of increasing, diminishing marginal returns, diminishing total returns and the three stages of production, their interpretation and importance in firm decision making.
7. Solving case studies for production functions with two variable inputs - the importance of minimizing the cost of a given volume of output, maximizing output at a given level of cost spent on inputs, maximizing profit with respect to inputs in the production process. Interpretation, meaning and calculation of returns to scale for different types of production functions. Comparison of some special types of production functions used in microeconomic analysis - linear, Cobb-Douglas, Leontief production function and production function with constant elasticity of substitution.
8. Identification of the short-run cost of output from the production function. Explaining the progression and deriving the shapes of a firm's average and marginal costs. Solving a case study focusing on a firm's short-run costs, identifying the relationship between returns to scale and long-run costs. Identifying opportunities for economies of scale for different cost functions.

9. Case studies to determine the firm's profit-maximizing output volume in a perfectly competitive market, identify the firm's short- and long-run supply, determine the price at which the firm stops production, at which it makes a profit, and at which it stays in the market even at a loss. Explaining the reasons and causes for staying in the market even if it makes a loss. Determination of the equilibrium quantity of output supplied to the market by an individual firm and the volume of output at the market level.
10. Solving a case study aimed at calculating the equilibrium point in a perfectly competitive market before and after different types of government intervention. Calculation of producer, consumer surplus and deadweightloss, demonstration of resource reallocation and evaluation of the effectiveness of government intervention in market equilibrium. Graphical interpretation of the analyzed problems.
11. Graphical and analytical solution of short- and long-term price and quantity of a monopoly firm. Equilibrium point of monopoly in the case of sales tax, production volume tax and profit tax. Share of monopoly and consumers in government tax revenues. Calculation of the monopoly's output when price differentiation is applied. Comparison of perfectly competitive and monopoly markets.
12. Case studies focusing on Cournot and Stackelberg oligopoly equilibria. Derivation of response functions of oligopolistic firms, computation of profit maximizing output of oligopolists in both types of equilibria, identification of Stackelberg equilibrium and equilibrium in the case of collusive behavior of oligopolists.
13. Identification of the Bertrand equilibrium and its comparison with the Cournot equilibrium. Explaining and showing why and how the Bertrand and Cournot equilibria differ. Identifying the equilibrium in an oligopolistic market with a dominant firm.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 42

A	B	C	D	E	FX
30.95	21.43	14.29	11.9	9.52	11.9

Lecturer: doc. Ing. Nora Grisáková, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KAJ FAJ/MJA21105/22	Title of course: Negotiations in English I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 1., 3.	
Degree of study:	
Prerequisites:	
Requirements to complete the course: Interim evaluation (presentation of projects, seminar papers): 40 % Final evaluation: 60 %	
Student workload: 26 hrs – participation on seminars 20 hrs – project (seminar paper) preparation 32 hrs – preparation for exam	
Teaching results: Knowledge: The course emphasizes the development of professional vocabulary in the English language. Upon successful course completion, the student will be able to use specific formal phrases, terms, words and abbreviations used in contemporary business communication. The student will gain knowledge of basic strategies and tactics of business negotiations with an emphasis on success and efficiency as well as knowledge of the various points of the negotiation process. Skills: The student will acquire an individual negotiation style, at an appropriate linguistic level, by practising real negotiation situations. In terms of business correspondence, the student will be able to develop different styles of writing letters, reports, memoranda, and other specific business-related content. Emphasis will be placed on developing a variety of styles, i.e. documents and content for all occasions, and the ability to be able to compare these with standard drafts or templates available from authentic sources as a means of building trust between business partners. Competences: The student will learn about cultural and cross-border differences that have a significant impact on business negotiations. The student will also understand different strategic decisions and interpersonal skills.	
Indicative content: Phases of business negotiation process 2. Preparation for business negotiation (psychological and technical: SWOT analysis, initial proposals) 3. Strategies and tactics of business negotiation 4. Questioning techniques 5. Negotiation 6. Power of persuasion 7. Conflict resolution and management 8. Concluding a contract 9. Negotiating the key terms of a sales contract (delivery of goods, price, method of payment) in international trade 10. Business negotiation of terms and conditions of other types of business relationships (franchise agreement, licensing agreement, agency agreement) 11. Fundamentals of business correspondence 12. Legal English	
Support literature:	

Powell, M. 2012. International Negotiations, Cambridge Business Skills, Cambridge University Press
Dynda, A., Dyndová, E. 2008. Slovensko-anglická obchodná korešpondencia, Ister science
Medzinárodné periodiká z oblasti podnikania, financií, obchodu, marketingu a informačných
technológií v anglickom jazyku

EN

Powell, M. 2012. International Negotiations, Cambridge Business Skills, Cambridge University Press
Dynda, A., Dyndová, E. 2008. Slovensko-anglická obchodná korešpondencia, Ister science
Medzinárodné periodiká z oblasti podnikania, financií, obchodu, marketingu a informačných
technológií v anglickom jazyku

Syllabus:

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 62

A	ABS	ABSP	B	C	D	E	FX	NBSP	NEABS	np	p
40.32	0.0	0.0	24.19	20.97	8.06	6.45	0.0	0.0	0.0	0.0	0.0

Lecturer: Mgr. Ivana Kapráliková, PhD.

Date of the latest change: 29.03.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava											
Faculty: Faculty of Business Management											
Course code: KAJ FAJ/MJA21106/22			Title of course: Negotiations in English II.								
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present											
Number of credits: 3											
Recommended semester/trimester of study: 2., 4.											
Degree of study:											
Prerequisites:											
Requirements to complete the course:											
Student workload:											
Teaching results:											
Indicative content:											
Support literature:											
Syllabus:											
Language whose command is required to complete the course:											
Notes:											
Assessment of courses Total number of evaluated students: 34											
A	ABS	ABSP	B	C	D	E	FX	NBSP	NEABS	np	p
73.53	0.0	0.0	17.65	2.94	0.0	5.88	0.0	0.0	0.0	0.0	0.0
Lecturer: Mgr. Ivana Kapráliková, PhD.											
Date of the latest change: 29.03.2022											
Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.											

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KET NHF/MNE21102/21	Title of course: Principles of Macroeconomics (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 2.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: Requirements to complete the course: individual work, written test, written exam Seminars 40 %, of which: Activity at the seminar 15 % Elaboration and presentation of a case study 10 % Written tests from quantitative and graphic tasks 15 % Result of the final written exam 60 %	
Student workload: 156 hours of which: Face to face instruction - lectures: 26 hours Face to face instruction - seminars: 26 hours Preparation for seminars: 13 hours Preparation of a team case study: 15 hours Preparation for written tests: 15 hours Preparation for the final exam: 61 hours	
Teaching results: Teaching results: The aim of the course is to introduce the students to the principles of macroeconomics and functioning of the economy as a whole. The students will be able to understand the basic macroeconomic indicators and the mutual interactions between them. The students learn how the macroeconomic equilibrium is being formed and what are the causes and consequences of macroeconomic disequilibrium. The course focuses on the economic role of the state, macroeconomic policies, the basic models of a closed and open economy and the international economic relations. Knowledge: Completion of the course enables students to master the basic macroeconomic concepts and understand macroeconomic context. The students will be able to systematize the knowledge of macroeconomics in relation to the courses such as economic policy, public finance, social policy and public administration. Competences:	

The students will gain the ability to think like the economist and understand macroeconomic concepts, indicators, policies and issues and apply knowledge of macroeconomics to events in the economy.

Skills:

The students get the ability to search, process and analyze macroeconomic data gained from relevant resources and evaluate macroeconomic development. In tutorial, students are expected to work not only individually but also in teams. The students learn how to discuss and present their arguments.

Indicative content:

Indicative content:

Gross domestic product. Alternative approaches to measurement of economic performance.

Aggregate demand and aggregate supply. Model AD-AS.

Consumption, savings and investment.

Economy in long-run: economic growth.

Economy in short-run: economic cycle.

Money, money market and banking system.

Inflation.

Unemployment and Phillips curve.

Macroeconomic approaches to economic policy.

Fiscal policy.

Monetary policy.

International trade. International flows goods, services and capital.

Exchange rate mechanism and international monetary relations.

International economic integration.

Support literature:

Support literature:

Compulsory literature:

1. Parkin, M.: Economics. 12th edition. Harlow: Pearson Education, 2016.

2. Mankiw, G.M.: Principles of Economics. 8th edition. Boston: Cengage Learning, 2017.

Suggested reading:

1. Krugman, P. – Wells, R.: Economics. 5th edition, Worth Publishers, 2018.

2. Acemoglu, D. – Laibson, D. – List, J.A.: Macroeconomics. Global edition, Pearson 2016

3. Levitt, D. S. – Dubner, S. J.: Freakonomics (A Rogue Economist Explores the Hidden Side of Everything). William Morrow Ltd., 2006.

2. Levitt, D. S. – Dubner, S. J.: SuperFreakonomics, William Morrow Ltd., 2011.

3. Thaler, R. – Sunstein, C. R.: Nudge (Improving Decisions about Health, Wealth and Happiness). Yale University Press, 2008.

Syllabus:

LECTURES

1 WEEK

Gross domestic product. Alternative ways of measuring economic performance. Aggregate demand, aggregate supply, model AD-AS

Measurement of economic activity - GDP, methods of GDP calculation, nominal and real GDP.

GDP imperfections and alternative ways of measuring economic performance. Definition of the terms aggregate demand and aggregate supply, factors influencing the size of AD and AS. AD-AS model as a basic model of macroeconomic balance.

WEEK 2

Consumption, savings and investment

Consumption as the largest component of aggregate demand. Changes in consumption and their impact on AD. Consumption function, average and marginal propensity to consume. Savings

and savings function. Average and marginal propensity to save. Expenditure balance in a closed economy. Investments and their effects. Investment multiplier and its importance.

WEEK 3

Long-term economy: Economic growth

Economic growth, its measurement. Sources of economic growth. Ways to ensure sustainable growth. Problems of economic growth in developed and less developed countries.

WEEK 4

Short-term economics: Economic cycle

Economic cycle - its course, basic and boundary phases. Specifics of economic cycles in the 20th century and early 21st century. The influence of the economic cycle on changes in basic macroeconomic variables. The cycle caused by shocks on the AD side, resp. shocks on the AS side. Illustration of economic cycle phases in AD-AS model. Okun's law.

WEEK 5

Money, the money market and the banking system

The nature and function of money. Development of forms of money. Money supply and monetary aggregates. Money demand and basic theories of money demand and their implications. Liquidity preference theory and quantitative money theory. Forming equilibrium in the money market. Financial intermediaries - creation of bank money and multiplier of money supply.

WEEK 6

Inflation

Inflation and its measurement using price indices. Classification of inflation by individual forms. Expected and unexpected inflation. Demand-driven and cost-driven inflation. The cost of inflation. Deflation and its impact on the economy.

WEEK 7

Unemployment and the Phillips curve

Definition of basic terms (working population, workforce, employed, unemployed).

Unemployment measurement. Forms of unemployment. Causes of the existence of frictional, structural and cyclical unemployment. Natural unemployment rate. Unemployment costs.

Ways to solve the problem of unemployment. Phillips curve - original approach and monetarist approach.

WEEK 8

Macroeconomic approaches to economic policy

The concept and forms of macroeconomic economic policy. Macroeconomic economic policy objectives. Domestic and supranational entities of macroeconomic economic policy. The concept of the magic n-gon. Demand-oriented macroeconomic policy and supply-oriented macroeconomic policy. Approaches of individual theoretical schools in preferring economic policy goals.

WEEK 9

Fiscal policy

Fiscal policy. National budget. State budget revenues and expenditures. State budget deficit and state debt. Objectives and transmission mechanism of fiscal policy. Stabilization fiscal policy and the use of automatic stabilizers. Discrete fiscal policy measures. Extrusion effect. Short-term and long-term effects of fiscal policy in the AD-AS model. Fiscal multipliers.

WEEK 10

Monetary policy

Monetary policy objectives. The position and role of the central bank in the economy. Types of monetary policy. Monetary policy transmission mechanism. Indirect monetary policy instruments - open market operations, minimum reserves, key CB interest rates and foreign exchange market interventions. Short-term and long-term effects of monetary policy in the AD-AS model.

WEEK 11

International Trade. International movement of goods, services and capital
International trade - the essence, causes of the existence of international trade. Theories of international trade - theory of absolute and comparative costs. Free trade and economic efficiency. Liberal vs. protectionist foreign trade policy. Protectionist trade policy instruments - tariffs and quotas and their effects on the efficiency of resource allocation. International capital movements - foreign direct investment and portfolio investment. Balance of payments and its importance. Balance of payments structure.

WEEK 12

Exchange rate mechanism and international monetary relations. International economic integration

Exchange rate - nominal and real exchange rate. Exchange rate formation, basic exchange rate systems, their advantages and disadvantages. Demand and supply by currency in the foreign exchange market. Factors influencing demand and supply in the foreign exchange market.

Purchasing power parity theory.

International economic integration and its forms. Development and current state of international economic integration within the EU.

WEEK 13

Final summary and repetition of the most important topics

SEMINARS

1 WEEK

Introductory seminar

Familiarization with the content of the subject and the conditions of evaluation. Introduction to working with databases of statistical offices and international organizations.

WEEK 2

Gross domestic product. Alternative ways of measuring economic performance. Aggregate demand, aggregate supply, model AD-AS

Measurement of economic activity - GDP, methods of its calculation, nominal and real GDP.

Gross domestic product statistics in selected countries. GDP imperfections and alternative ways of expressing economic prosperity.

WEEK 3

Consumption, savings and investment

Consumption - autonomous, dependent on pension. Consumption function. Savings and savings function. Average and marginal propensity to consume and save. Private, public and national savings. Equilibrium model in the market of financial resources - balance of savings and investments.

WEEK 4

Long-term economy: Economic growth

Statistical comparison of living standards of selected countries. The role of labor productivity and sources of its growth. Possibilities of measuring economic growth and its impact on living standards.

WEEK 5

Short-term economics: Economic cycle

Economic growth versus economic cycle. The model of aggregate demand and aggregate supply and its importance in explaining cyclical fluctuations. Use of statistics in economic cycle analysis. Identification of shocks in the AD-AS model

WEEK 6

Money, banking system and money market

Money, monetary aggregates and their importance in the economy. Statistical data on monetary aggregates in selected countries. Quantitative theory of money and the equation of exchange.

The relationship between the amount of money and the price level. Fractional banking - a money multiplier and the creation of bank money.

WEEK 7

Inflation

Price indices, their importance in measuring price level changes and the application of knowledge using statistical data. Causes of inflation, its forms and costs of inflation. Demand-driven and cost-driven inflation in the AD-AS model.

WEEK 8

Unemployment and the Phillips curve

Population distribution in the economy and its importance in measuring the unemployment rate, employment and economic activity using statistics. Causes and possibilities of solving the frictional, structural and cyclical unemployment rate. Natural unemployment rate. Short-term choice between inflation and unemployment - Phillips curve.

WEEK 9

Fiscal policy

Implementation of expansionary and restrictive fiscal policy in the AD-AS model. Fiscal policy instruments. Fiscal multipliers and the crowding-out effect of private investment. Analysis of fiscal policy responses based on taxes and government expenditures.

WEEK 10

Monetary policy

Implementation of expansionary and restrictive monetary policy in the AD-AS model. Monetary policy instruments. The European Central Bank, its instruments and the implementation of monetary policy. Analysis of the central bank's reactions to demand and supply shocks in AD-AS.

WEEK 11

Final written work.

Presentation of a case study in the form of teamwork, discussion

WEEK 12

International Trade. International movement of goods, services and capital

Theory of absolute and comparative advantages. Graphic analysis of importing and exporting economies. Tariffs and quotas - tools of government protectionist trade policy. Balance of payments and its components.

WEEK 13

Exchange rate mechanism and international monetary relations. International economic integration.

Exchange rate - nominal and real exchange rate. Graphic analysis of the formation of equilibrium in the foreign exchange market. Basic exchange rate systems - causes and consequences of overvalued and undervalued exchange rates. International economic integration.

Corrective date of the final written work.

Language whose command is required to complete the course:

english

Notes:

Assessment of courses

Total number of evaluated students: 51

A	B	C	D	E	FX
3.92	13.73	3.92	33.33	21.57	23.53

Lecturer: prof. Ing. Anetta Čaplánová, PhD., Ing. Peter Adamovský, PhD., Ing. Ľubomír Darmo, PhD., Ing. Eva Sirakovová, PhD.

Date of the latest change: 03.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KMMVaL FPM/ MMD21012/21	Title of course: Production Management (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 7	
Recommended semester/trimester of study: 3.	
Degree of study: I., N	
Prerequisites: KPH FPM/MMC21025/21-Business Economy (in English) or KM FPM/MMB21046/21-Management (in English)	
Requirements to complete the course: 30 % continuous written work, 70 % written exam	
Student workload: 182 h (attendance at lectures 26 h, attendance at seminars 26 h, preparation for seminars 30 h, preparation for credit test 36 h, preparation for exam 64 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • summary and analytical view of the basics of the anatomy of the production organism and its management in the enterprise through the pre-production stages, the main (basic) production and related service activities, also with regard to the economic side of the business, factors and development processes in production management Competence: <ul style="list-style-type: none"> • to make real use of the acquired knowledge of production management in terms of subjects, elements, factors, development processes in business practice, • to adequately apply not only classical, but also modern factors typical for production management, business in the field, • to effectively reflect the regularities, tendencies of the organization (arrangement) of the production process in terms of the complex of tasks, problems of in-house production management, • to propose, apply and emphasise modern methods, concepts and methods of process management that induce the need for change in current production management, • to synergise and improve production management in relation to other disciplines, such as innovation, marketing, informatics, finance, quality management, logistics, ecology. Skill: <ul style="list-style-type: none"> • to explicitly express and interpret, critically evaluate the acquired practical knowledge of production management in the theory and practice of business, • to perform and interpret the results of network analysis in preparation for production, • to perform, analyse the basic calculations of the length and structure of the production cycle in the enterprise, the non-serviceability and the critical quantity of products, 	

- to carry out and highlight the basic calculations of continuous organisation of production, assembly line,
- to determine and interpret the results of the scope of maintenance and repair activities, the need for tools, energy in the enterprise.

Indicative content:

Thematic definition of lectures:

1. The essence and content of production management
2. Formation of the production programme in the enterprise
3. Management of pre-production stages in the enterprise
4. Creative possibilities (methods) of improving production preparation, standardisation and automatisisation in production preparation, its economic evaluation
5. Management of main (basic) production
6. The essence, tasks and possibilities of development of production allocation management in the enterprise
7. Management of service processes in production
8. Development processes and in-house management in production
9. Quality management in business development
10. Production logistics in business development
11. Current trends in production management
12. Current trends in production logistics
13. Sustainable development and greening in production management

Thematic definition of exercises:

1. Management of pre-production stages in the enterprise
2. Network analysis in production preparation - calculation of network analysis by CPM method in incidence matrix
3. Network analysis in production preparation - calculation of network analysis by CPM method in network graph
4. Management of main (basic) production
5. Calculation of production cycle length under simplified conditions
6. Calculation of the production cycle length considering all factors of the production process
7. Calculation of continuous production
8. Assembly line calculation
9. Calculation of non-reproducibility and critical product quantity
10. Management of service processes in production
11. Determination of the scope of maintenance and repair activities
12. Determining the need for standardised tools
13. Determining the need for special tools

Support literature:

1. SLACK, Nigel - BRANDON-JONES, Alistair. Operations Management. Harlow, England ; New York: Pearson, 2019. 776 p. ISBN 978-1292253961.
2. HEIZER, Jay H - GRIFFIN, Paul - RENDER, Barry. Operations Management. Toronto: Pearson Education Canada, 2014. 872 p. ISBN 978-0132687584.
3. GUPTA, Sushil - STARR, Martin. Production and Operations Management Systems. Cleveland: CRC Press, 2014. 520 p. ISBN 9781466507333.
4. KRUGER, David - RAMPHAL, Roy – MARITZ, Mark. Operations Management. Cape Town: Oxford University Press Southern Africa, 2013. 530 p. ISBN 9780199049561.
5. JAIN, K. C. - VERMA, P. L. – KARTIKEY, Prabhat. Production and Operations Management. New Delhi Dreamtech Press, 2013. 476 p. ISBN 978-93-5004-509-1.

6. GREASLEY, Andrew. Operations Management. Chichester: Wiley, 2013. 492 p. ISBN 978-1118606629.
7. TELSANG Martand T. Production Management. New Delhi: S. Chand & Company Co., 2007. 482 p. ISBN 978-8121924627.
8. BUFFA Sarin. Modern Production/Operations Management. New Delhi: Wiley India, 2007. 848 p. ISBN 978-8126513727.
9. BEDI, Kanishka. Production and Operations Management. New Delhi: OUP India, 2004. 552 p. ISBN 978-0195667578.

Syllabus:

Thematic definition of lectures:

1. The essence and content of production management

In the introductory lecture, students will be introduced at the beginning of the lecture to the conditions of the examination and the award of credit. In its continuation, the following areas of problems will be mainly emphasized:

- The position, functions and objectives of production management in business.
- The content of production management.
- Hierarchical structures in production management.
- Development, risk and crisis management of production in business.
- Prerequisites for entrepreneurship and improvement of production management.

2. Formation of the production programme in the enterprise

The content of the topic will focus on forecasting the production load in the enterprise, but also on other facts, which are marketing activities related to the creation of the production program, diagnostic analysis of production possibilities and the preparation of production strategy.

The lecture will result in the prerequisites for the evaluation of the production program, its implementation.

3. Management of pre-production stages in the enterprise

We want to pay more significant attention to the given area, a component of production management, in that the following content aspects will first be introduced and highlighted from the theoretical and practical point of view:

- Status and functions (classical and modern) in the preparation of production in the enterprise.
- The content of production preparation in the enterprise (in general, also through individual stages).
- Innovation potential and its structure.

4. Creative possibilities (methods) of improving production preparation, standardisation and automatisisation in production preparation, its economic evaluation

The above issues are challenging in that each of them requires a newer perspective on the above processes. Newer is also the creation according to certain (typical) areas, also the method and measurement in the conditions of globalisation, internationalisation of markets and customers.

Standardisation and automatisisation in production preparation will also be a very important factor. An equally important and emphasised aspect will be the actual economic evaluation (assessment) of the production preparation by means of decisive synthetic (aggregate) and analytical (sub-indicators) indicators in the production preparation.

5. Management of main (basic) production

Similarly to parts 3 and 4, the lectures on this type of issue will be grouped into at least two areas. In this block will be presented mainly the laws of organisation (arrangement) of the production process, component, qualitative and quantitative analysis of production, time analysis of production (length and structure of the production cycle), its economic significance for reducing the intermediate production time from the point of view of producers and customers.

6. The essence, tasks and possibilities of development of production allocation management in the enterprise

This topic of the lecture is directly related to the previous section. Mainly by the fact that it is necessary to know all and any factors of allocation (deployment) in individual types of production. Immediately related to this is the intra-enterprise specialisation of production, standardization and standardization in production management, automatisisation, digitalization and computer-controlled production systems in the enterprise.

7. Management of service processes in production

Service processes in a company generally play and provide through their own, internal entities those important functions and tasks that are related to the consolidation of the production system, they are its immanent part. It is a complex of activities which, however, also have their own specific features, organisation and management, material and procedural aspects. The clarification of the topic of this part of the issue will consist in the presentation of the essence, types and peculiarities of servicing processes in production, organisational systems of production servicing, basic subjects of production servicing management (material management, maintenance and repair activities, tooling, energy management, other servicing processes), also the tendencies of development of servicing processes.

8. Development processes and in-house management in production

This topic will present the essence and content of development management of production, the development programme of production, the design of the production organism, as well as material, financial, information and personnel resources. The topic will also include the essence, characteristics and principles of in-house production management, operational production management, organisational aspects and information system, the importance of the human factor, as well as the economic aspects and evaluation of in-house organisational units in production management

9. Quality management in business development

Under the pressure of the competitive environment and scientific and technical development, the requirements for the quality of products, processes and enterprises have gradually changed, which has also led to the development of quality assurance principles and tools. In this topic, the essence and development of quality management, comprehensive quality management, definition of quality and product quality criteria, quality assurance of production, analysis of the possibility of errors and their consequences, statistical process control, process capability indices, measurement system and analysis of the measurement system, conformity assessment and product marketing, quality management principles and economic aspects of product quality will be presented.

10. Production logistics in business development

Within the extensive way of realisation of enterprise performances it is necessary to speak not only about the management of intra-enterprise movement of materials and goods, but mainly about the management of movement of materials and products from suppliers to the enterprise, to individual workplaces, as well as products and semi-finished goods from workplaces and the enterprise to the customer. All these tasks can be included under the comprehensive term production management and logistics. Production management represents an integrating element of a range of knowledge from different scientific disciplines. These include, in particular, systems engineering, personnel science, labour economics, computer science, operations research, mathematics, statistics, sociology and psychology. Logistics, in turn, can be characterised as the integrated planning, synchronisation, management and control of material and related information flows from supplier to enterprise, within the enterprise and from the enterprise to the supplier. The essence of the topic lies in the approach of logistics and logistics management, enterprise logistics strategy and design, procurement logistics, production and distribution logistics.

11. Current trends in production management

Ensuring flawless production and sustaining it over the long term requires a constant flow of new products and production processes. Modern production in the enterprise must be innovative,

capacity-oriented, equipped with modern technology, skilled workers and open to reducing production costs. Based on this, enterprises are constantly creating new opportunities to apply new trends, processes and approaches in production. A closer identification will focus on selected new trends in production management: Kaizen, Just in Time, Kanban, Lean Manufacturing, MRP I and MRP II, OPT, BOA, Radio Frequency Identification, Industry 4.0, Quick Response Manufacturing, the use and continuous improvement of which must be part of the essential activities in the management of production in an enterprise.

12. Current trends in production logistics

Today's modern world puts pressure on businesses to achieve the best possible results in terms of overall production, product and service quality. In order to obtain the resulting effect, it is necessary not only to organise the production properly, but also to efficiently upgrade the logistics, which is part of the entire business process. The focus of the topic will be on supply chain management, customer relationship management, effective response to customer requirements, lean logistics, logistics outsourcing, cross docking, warehouse management system, pick-by-systems, quick response, omni-channel in logistics, big data in logistics, green and reverse logistics and logistics 4.0.

13. Sustainable development and greening in production management

The current trend in sustainable development is to change the way we produce and consume not only materials but also goods. In doing so, it is also necessary to create more added value with fewer inputs, reduce costs and reduce adverse environmental impacts. The aim in the first part of the lecture will be to define sustainable development in relation to production management, also to approach environmental valorisation for sustainable development. In the second part, and in relation to greening, the focus will be on environmental policy, environmental policy instruments, waste in general and waste management in the enterprise.

Thematic definition of exercises:

1. Management of pre-production stages in the enterprise

The use of network analysis methods in pre-production has been and is driven primarily by the multiplicity of items that make up the current products. Another reason is the transition from the traditional, partial analysis of the stages of production preparation to its holistic understanding and processing of component parts through automation or computer technology. Crucial in this respect is the functioning of the whole system. A system approach to the organisation of production preparation is made possible by network analysis methods. At present, we know several types of network analysis methods. The focus on the problem will be concentrated on the critical path method CPM.

2. Network analysis in production preparation - calculation of network analysis by CPM method in incidence matrix

The CPM problem will be solved in the incidence matrix, which is basically a matrix model, but according to certain rules it can not only accommodate all input data, but also allows the calculation of the required variables, including the critical path. It is adapted to have as many columns and rows as there are nodes in the network graph. Solving the incidence matrix must produce the same results as the network graph.

3. Network analysis in production preparation - calculation of network analysis by CPM method in network graph

The CPM problem will be solved in a network graph, where the logical process from the origin of the task to the moment of its completion is displayed. Constructing a network graph is therefore inherently a study of the factual, informational and temporal sequence of actions that need to be carried out in order to accomplish the entire action. A network graph consists of two basic geometric elements: nodes (points) and connecting lines, which we call edges.

4. Management of main (basic) production

The division of labour, intra-enterprise specialisation, the segmentation of the production process and other analytical activities also require a reverse synthesis, a new arrangement and integration of production. The analysis represents a deeper understanding of the production system, while the synthesis is intended to form a new, more perfect, functioning whole. Analysis and synthesis presuppose knowledge of and respect for the laws of the organisation (arrangement) of production. The most important laws of the organisation (arrangement) of production include: proportionality in the production system (law of equilibrium), parallelism in the course of production activities (law of simultaneity), rhythmicity of the production process (law of rhythmicity), continuity of production (law of continuity).

5. Calculation of production cycle length under simplified conditions

In manufacturing, work operations and the entire production process can take place in the following main combinations of organisational character: sequential, parallel (concurrent) and combined ways. The target solution is to increase the degree of parallelism, concurrency, overlapping in production. The aim of the problem is to recalculate examples according to formulas where the focus is on sequential, concurrent and combined ways under simplified conditions.

6. Calculation of the production cycle length considering all factors of the production process

The problem is related to the parallelism of production. It is a regularity whose economic significance stems from the overlapping of activities and thus the shortening of their duration. The time factor is clearly manifested here in the compression of economic performance per unit of time. The acquisition of more and more effects per unit of time is in fact a manifestation of the law of the economics of time. In the problem, the examples will be solved through formulas where we will consider all the factors of the production process.

7. Calculation of continuous production

The rhythmicity of the production process is monitored using various indicators. The basic ones are production rate (line rate) production rhythm. The production rate is the average time interval over which an activity is repeated in succession, e.g. the time interval between the completion of two consecutive products. The problem deals with solving examples by formulas to calculate the production line tact, workplace tact, number of machines, workers and machine utilisation coefficients.

8. Assembly line calculation

Rhythmicity, which can be defined as the fact that the same amount of work is expended at the same time intervals, there is a uniform load on machinery and equipment, utilisation of people, and the same or increasing amount of production is achieved. Such regular operation of machines and equipment, people also yields more efficient economic results in production. Rhythmicity is also related to the calculation of assembly line examples, where the tact of the line, the speed of the belt movement, the length of the belt, the length of the assembly cycle and the area occupied by the line are ascertained.

9. Calculation of non-reproducibility and critical product quantity

Based on the continuous production calculations, the focus of the subject matter is on the formula-based determination of non-reproducibility. Also the calculation of the critical product quantity beyond which it is advantageous to introduce continuous production. In this issue, we are building on the formulas that were defined in the previous two weeks when the subject issue was introduced.

10. Management of service processes in production

Production operation is one of the critical components of production management. It is a complex of activities, which, however, also have their own peculiarities, organization and management, factual and procedural aspects. They are closely related, touching the following aspects (subjects) of production management: material management in the enterprise, maintenance and repair

activities, tool management, energy management, other, supporting activities of production servicing.

11. Determination of the scope of maintenance and repair activities

The maintenance and repair activity is a conditioning factor of the production process, which creates the optimal conditions for its existence. Every maintenance and repair activity should be carried out in the enterprise in a planned manner, but in practice it is often not possible to anticipate every breakdown and accident. However, the aim is to reduce the occurrence of breakdowns and accidents to a minimum, but the most important task is to ensure the economic operation of machinery, equipment in the production process. The problem is focused on examples in which the extent of maintenance in each year is ascertained.

12. Determining the need for standardised tools

One of the fundamental conditions affecting the operation of basic production is the quantity and quality of tools and production aids delivered on time. The urgency to pay increased attention to tooling production is particularly influenced by the fact that tooling is one of the most progressive factors in the production process and helps to increase production quality and labour productivity. The planning of tooling needs is the basis of tool management. Its aim is to ensure the development of a tooling needs plan in the light of the plan for the development of science and technology, to determine the level of tooling stocks in the warehouse and in the dispensing rooms, to evaluate and regulate the need for tooling according to the established life and production plan. The problem is focused on the calculation of standardized tooling according to the formula.

13. Determining the need for special tools

Planning the need for special tools primarily means monitoring and reviewing future requirements for: production, refurbishment and repair of special tools. Involvement of the production management unit (production control), which provides production with the necessary tools and production aids, and of the sales unit, which is responsible for reviewing orders for the production of special tools, either internally or from external suppliers, is essential in planning the need for special tools. Either a calculation method or a statistical standard is used to determine the consumption of special tools. The calculation method presupposes a detailed technological procedure. The problem focuses on the recalculation of examples related to special tools.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 46

A	B	C	D	E	FX
17.39	34.78	34.78	0.0	8.7	4.35

Lecturer: Ing. Brigita Boorová, PhD., doc. Ing. Klaudia Gubová, PhD., prof. Ing. Andrej Dupal', CSc.

Date of the latest change: 21.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and

quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KM FPM/ MMB21045/21	Title of course: Psychology (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 4.	
Degree of study: I., N	
Prerequisites: KM FPM/MMB21040/21-Management (in English)	
Requirements to complete the course: 30 % seminar paper, 70 % final written exam	
Student workload: 156 h (attendance at lectures 26 h, attendance at seminars 26 h, preparation for seminars 26 h, elaboration of a seminar paper 26 h, preparation for the final examination 52 h)	
Teaching results: Knowledge: <ul style="list-style-type: none">• The course provides theoretical knowledge in the field of applied psychological disciplines: personality psychology, work psychology, social psychology and psychology of management and leadership of people. All these disciplines form the basis of managerial and entrepreneurial competences and skills. Competence: <ul style="list-style-type: none">• understand human behaviour and identify nonstandard employee behaviour in the work process,• effectively use knowledge of individual personality types in employee selection, employee placement in the company, planning training needs, employee career development, etc.,• evaluate the choice and purpose of using psychological methods in the company,• propose solutions to various forms of bullying in the work group. Skill: <ul style="list-style-type: none">• diagnostics of psychological states of people working in the work process,• prevention of negative psychological states in the work process,• development of work and rest regimes and adjustments to the working environment in accordance with the promotion of the mental health of employees.	
Indicative content: Thematic definition of lectures: <ol style="list-style-type: none">1. Introduction to the subject of psychology.2. Methods of psychology and their application in practice.3. Psychology of personality.4. Personality of the manager.5. Work and entrepreneurial activity from the psychological point of view.6. Psychology of working environment.	

7. Psychology of performance and efficiency.
8. Psychological tools for increasing work motivation.
9. Psychological phenomena in the work group.
10. Bullying in the work group.
11. Psychological disorders arising in the work process.
12. Psychological conditions arising in the work process.
13. Psychohygiene in the work process.

Thematic definition of exercises:

1. Introduction to the subject of psychology.
2. Methods of psychology and their application in practice.
3. Personality psychology.
4. Manager's personality.
5. Work and business activities from a psychological point of view.
6. Psychology of the work environment.
7. Psychology of performance and effectiveness.
8. Psychological tools for increasing work motivation.
9. Psychological phenomena in the working group.
10. Bullying in the working group.
11. Mental disorders arising in the work process.
12. Mental states arising in the work process.
13. Psychohygiene in the work process.

Support literature:

Basic literature:

1. MATKOVČÍKOVÁ, Natália - SZARKOVÁ, Miroslava. The Occurrence of anxiety disorders amongst managers working in the field of personnel marketing. In *Ekonomika a manažment : vedecký časopis Fakulty podnikového manažmentu Ekonomickej univerzity v Bratislave*. - Bratislava : Fakulta podnikového manažmentu Ekonomickej univerzity v Bratislave, 2016. ISSN 2454-1028, 2016, roč. 13, č. 1, s. 88-97 online.

Supplementary literature:

1. MATKOVČÍKOVÁ, Natália - SZARKOVÁ, Miroslava - BELÁŇOVÁ, Benita. Mental Health and Occupational Health and Safety in Human Resource Management in the Stage of the Industrial Revolution 4.0 and Development Trends. Reviewers: Kristína Králiková, Zdenka Macková. 1st Edition. České Budějovice : Vysoká škola evropských a regionálních studií, 2021. 138 s. ISBN 978-80-7556-085-8.
2. MATKOVČÍKOVÁ, Natália. Motivational orientation of young talented managers. In *Societas et Res Publica : medzinárodný internetový vedecký časopis zameraný na problematiku verejnej správy v kontexte interdisciplinárnych spoločenských súvislostí*. - [Trnava] : [Univerzita sv. Cyrila a Metoda, Fakulta sociálnych vied]. 2013. ISSN 1338-6530, 2013, vol. 2, no. 1, p. 183-189.
3. MATKOVČÍKOVÁ, Natália. Psychological effect of stressfull workplace on the performance of the employees. In *Studia Społeczne : social studies*. - Warszawa : Wydawnictwo Wyższej Szkoły Menedżerskiej w Warszawie, 2015. ISSN 2449-9714, 2015, roč. 12, č. 1, s. 143-146 online. VEGA 1/0053/12.
4. ARNOLD, John - RANDALL, Ray. *Work psychology: understanding human behaviour in the workplace*. 5th ed. New York: Financial Times Prentice Hall, 2010. ISBN 9780273711216.
5. LUTGEN-SANDVIK, P. - TRACY, S. J., - ALBERTS, J. K. Burned by bullying in the American workplace: Prevalence, perception, degree, and impact (str. 854). *Journal of Management Studies*. 2007. ISSN 44(6), 837– 862.
6. SULS, J.; DAVID, J. P; HARVEY, J. H. Personality and Coping: Three Generations of Research. *Journal of Personality*. 1996. ISSN 64(4) , 711-735.

7. BIRON, C. - BURKE, R.J. Creating Healthy Workplaces - Stress Reduction, Improved Well-being, and Organizational Effectiveness. London, Routledge, 2014. 384 s. ISBN 9781317158530.

Syllabus:

Thematic definition of lectures:

1. Introduction to the subject of psychology.
2. Methods of psychology and their application in practice.
3. Psychology of personality.
4. Personality of the manager.
5. Work and entrepreneurial activity from the psychological point of view.
6. Psychology of working environment.
7. Psychology of performance and efficiency.
8. Psychological tools for increasing work motivation.
9. Psychological phenomena in the work group.
10. Bullying in the work group.
11. Psychological disorders arising in the work process.
12. Psychological conditions arising in the work process.
13. Psychohygiene in the work process.

Thematic definition of exercises:

1. Introduction to the subject of psychology.

The origin and development of psychology in relation to the development of management.

Applied psychological disciplines forming the basis of managerial and entrepreneurial competencies and skills. The main psychological approaches (Experimental Psychology, Psychotechnics, Psychoanalysis, Behaviourism) and their application in contemporary management practice.

2. Methods of psychology and their application in practice.

Choice and use of psychological methods. The most famous psychological experiments. Online psychological questionnaires. Presentation of psychodiagnostic tests. Demonstration of projective methods. Application of psychology methods in management and marketing practice.

3. Personality psychology.

Personality structure. The Big Five five-factor model of personality and its use in practice.

Basic typologies of personality. The oldest Hippocratic typology of personality. Four types of temperament. Dimensions of introversion-extroversion. Stability-instability dimensions. Jung's personality typology. Administration of personality test according to Myers-Briggs typology with evaluation.

4. Manager's personality.

Personality profile of a manager. Physical and psychological characteristics of a manager.

Manager's abilities. Skills of the manager. Psychological processes of a manager. Mental states of the manager in the work process. Presentation of research results on the importance of personality characteristics of managers in practice.

5. Work and business activities from a psychological point of view.

Psychology of work. Analysis of work activity and its methods. Psychological profesigram, content and its structure. The importance of profesigraphy and profesigram in business management. Funkciography and creation of a funkciograph. Mental work capacity. Assessment of mental working capacity. Deviations in mental working capacity.

6. Psychology of the work environment.

Psychological effects on performance resulting from the work environment. Current trends in the regulation of the working environment. Workplace lighting. Psychological effect of the use of colors in the work environment. Noise in the workplace. Microclimatic conditions at the workplace. Electrosmog and its effects.

7. Psychology of performance and effectiveness.

Work performance and its direct and indirect indicators. Changes in work performance during work shifts. Biorhythm of employees in the work process. Flexible working hours as a factor related to the performance of employees in the work process.

8. Psychological tools for increasing work motivation.

Motivational profile of the employee/manager and its use in practice. Motivational personality types. Psychological tools for increasing work motivation. Motivation programs. Motivation of employees of different generations.

9. Psychological phenomena in the working group.

The importance of interpersonal relationships in the workplace. Working group vs. team. Team building. Synergistic effect and its significance. Psychological phenomena in a working group (phenomenon of group pressure, group cohesion). Demonstration of a social experiment. Socio-psychological atmosphere in the working group.

10. Bullying in the working group.

Negative psychological phenomena in the work group. Bullying in the form of mobbing, bossing. Sexual harassment. Cyberbullying. The personality of the aggressor. Consequences of bullying for employees and companies. Antimobbing and anti-discrimination legislation. Possibilities of solving bullying in the workplace. Case studies.

11. Mental disorders arising in the work process.

Mental health and its importance (research results, current campaigns). The most common mental disorders in the work process and their manifestations. Depression. Anxiety disorders. Phobias. Corporate psychopaths. Case studies. Treatment of mental disorders.

12. Mental states arising in the work process.

Resources, manifestations of mental states and their impact on the performance of employees and managers. Fatigue in the work process. Stress in the work process. Consequences of stress for the company, employees and managers. Burnout syndrome and chronic fatigue syndrome. Case studies.

13. Psychohygiene in the work process.

Mental balance. Work-life balance. Tools for the prevention of negative mental states in the work process. Anti-stress program in the company and its practical use. Training of relaxation techniques: Mindfulness technique, Autogenous training.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 1

A	B	C	D	E	FX
0.0	100.0	0.0	0.0	0.0	0.0

Lecturer: Mgr. Natália Matkovčíková, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPH FPM/ MMC21033/21	Title of course: Selected Issues from Microeconomics (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study:	
Degree of study: I., N	
Prerequisites: KPH FPM/MMC21025/21-Business Economy (in English) or KPH FPM/MMC21026/21-Microeconomics (in English)	
Requirements to complete the course: 40 % semester work, 60 % combined examination	
Student workload: 156 h (Lectures participation 26 h, active seminar participation 26 h, preparing for the seminar 26 h, preparing semester papers 26 h, preparing for final exam 52 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Expanding the knowledge base of microeconomic models with a focus on their applicability in real economic life in firm's decision-making, their creation on the basis of accessible real data and the change in the firm's decision-making in different market structures. The course includes the expansion of the knowledge base for effective managerial decision making of the firm using microeconomic models and commonly available as well as specialized software. Competence: <ul style="list-style-type: none"> • Effective using of knowledge of microeconomic market functioning, estimation of demand and supply functions in real market conditions, impact of introduction/change of subsidies and direct taxes on market equilibrium as well as firms' decision making. • Identify and characterize the factors influencing the demand for firms' products as well as quantify and identify the strength and direction of the relationship between demand and selected factors influencing it. • Gaining knowledge of new product introduction through the creation of diffusion models as well as the use of these models in the decision-making process for the introduction of new products into the market. • Introduction and application of various possibilities for estimating parameters of diffusion models of new product introduction to the market, as well as demonstration of the use of commonly available, but also special software for estimating the parameters of these models and the applicability of the models in firm's decision-making. • Evaluate the diversity of the results obtained, select and defend the choice of the proposed model and its parameters with respect to the firm's objectives. Skill:	

- Identify the relevant factors influencing demand and supply as well as estimate these functions for firms' decision-making and planning needs.
- Analyze the impact of exogenous factors on the market equilibrium and decision making of firms operating in different market structures.
- Construct and use models of new product introduction in firm decision making.
- Interpret the results obtained by the selected microeconomic models for the purpose of decision making on the entry or introduction of an innovation in the selected market.

Indicative content:

Thematic definition of lectures:

1. The impact of selected factors on the equilibrium change and the level of consumer's, producer's surplus and economic welfare in a competitive market
2. Estimation of demand and supply functions from real data
3. Innovation and new products
4. Hype cycle
5. New product introduction models – Durable goods
6. Bass diffusion model – possibilities of its use and estimation of model parameters
7. New product introduction models – Non-durable goods, Model Assessor
8. Market structure of imperfect competition
9. Quantity competition on oligopoly market
10. Price competition on oligopoly market
11. Oligopoly with partially differentiated production
12. Advertising expenditure models
13. Closing of the semester - Synthesis and practical applicability of the acquired models

Thematic definition of exercises:

1. Introduction
2. Demand, supply and economic welfare
3. The impact of selected factors on producer's, consumer's surplus and economic welfare
4. Identification of factors influencing demand, supply for the selected product
5. Demand and supply function estimation from real data
6. Assignment and preparation of the 1st seminar paper
7. 1st seminar paper presentation
8. Innovation, new products, Hype cycle
9. Bass diffusion model
10. Bass model parameter estimation
11. Model Assessor
12. Assignment and elaboration of the second term paper
13. Presentation of the results of the second seminary thesis

Support literature:

1. BASS, Frank M. A New Product Growth Model for Consumer Durables. In Management science (15), pp 215 – 227, 1969.
2. GOLDRER, P. N. - TELLIS, G. J. Will it Ever Fly? Modelling the Takeoff of Really New Consumer Durables. In: Marketing Science (16), s. 256 – 270, 1997.
3. CHANDRASEKARAN, D. - TELLIS, G. J. A Critical Review of Marketing Research on Diffusion of New Products. In Review of Marketing, s. 39-70, 2007.
4. LILIEN, G. L., - RANGASWAMY, A. (2004). Marketing Engineering. Bloomington, USA: Trafford Publishing, 2004.
5. MAHAJAN, V. - MULLER, E. - SRIVASTAVA, R. K. (1990). Determination of Adopter Categories using Innovation Diffusion. Marketing Science, 27, 37 - 50.

6. SCHMITTLEIN, D. C. - MAHAJAN, V. (1982). Maximum Likelihood Estimation for an Innovation Diffusion Model of New Product Acceptance. *Marketing Science*, 1, 57-78.
7. SRINIVASAN, V. - MASON, Ch. H. Nonlinear Least Squares Estimation of New Product Diffusion Models. In *Marketing Science*, 5(2), s. 169 – 178, 1986.
8. GOLD, I. - EHM, H. - PONSIGNON, T. - AFRIDI, M. T. (2019, December). Applying Diffusion Models to Semiconductor Supply Chains: Increasing Demand by Funded Projects. In *2019 Winter Simulation Conference (WSC)* (pp. 2384-2395). IEEE
9. MAJDÚCHOVÁ, Helena - GAJDOVÁ, Denisa - ŠTETKA, Peter. Entrepreneurship education in Visegrad countries. In *Entrepreneurship education in Visegrad Group countries*. - Plzeň : NAVA, 2015. 37-61 s. ISBN 978-80-7211-479-5.
10. ŠTETKA, Peter - ŠLOSÁR, Róbert - MAJTÁN, Štefan. The Role of cultural diversity in new product sales forecasting. In *Studia Ekonomiczne : Zeszyty naukowe Uniwersytetu ekonomicznego w Katowicach*. - Katowice : Wydawnictwo Uniwersytetu ekonomicznego w Katowicach, 2016. ISSN 2083-8611, 2016, nr. 280, s. 199-211.

Syllabus:

Thematic definition of lectures:

1. The impact of selected factors on the equilibrium change and the level of consumer's, producer's surplus and economic welfare in a competitive market

The previous analysis is extended by the theoretical insights into the impact of the introduction of taxes, subsidies, price floors and price ceilings in the first step on the equilibrium in the market under analysis; in the second step, the analysis focuses on the impact of the introduced government measures on the level of consumer's, producer's surplus and economic welfare.

2. Estimation of demand and supply functions from real data

Options for estimating demand and supply functions from real data identification, with emphasis on estimating linear functions using information about prices, sold or produced production and price elasticity of demand. As part of the problem, the own price elasticity of demand, the possibilities of its calculation (point, arc, ...) are presented. Its different value over time and in case of availability/unavailability of substitute goods is also applied with real data. Envelope theorem explanation as a method for estimation linear demand and supply functions.

3. Innovation and new products

Approaches to defining a new product or service - enterprise-oriented, product-oriented, service-oriented, market-oriented and consumer-oriented definitions of innovation, explaining the relationships between them and their relevance to new product introduction models.

Familiarization with concepts such as new product, innovation, its different types, possibilities to increase the acceptance of innovation by potential consumers. Finally, we look at the different types of new product adopters over time - i.e. which type of consumer adopts a product first and which consumers need recommendations or more time to decide to try and adopt a product.

4. Hype cycle

The creation and use of hype cycle curves, which provide information about the of a new product early stages of the development cycle and where the product is in the development cycle. The hype cycle presentation focuses on well-known products such as 3D printers, electronic book readers, quantum computers, augmented reality and others. Some of the selected products are in the stable production phase, some are only at the beginning of their hype cycle for many years, and some have been eliminated from the news tracking.

5. New product introduction models – Durable goods

Familiarization with the conditions and rules for Bass diffusion model creations. This model is used in the introduction of new consumer durables. Explanation and clarification of the so-called basic Bass equation and its extensions - introduction of marketing variables, introduction of change in the number of consumers, introduction of the competitive effect, distribution of the introduction and consumer adoption phases.

6. Bass diffusion model – possibilities of its use and estimation of model parameters

Possibilities of using the Bass model in real market conditions during deciding period of new product introduction. Estimation of the market share, estimation of the coefficient of innovation and imitation (the so-called coefficients of external and internal diffusion of products), forecast of sales of the new product. Options for estimating the parameters of the Bass model, with emphasis on the available estimation options, i.e. via MS Excel or Enginius, which is freely available and usable also for the introduction of short-term products.

7. New product introduction models – Non-durable goods, Model Assessor

The second presented model of new product introduction is used for non-durable goods. The Assessor model consists of two parts - a preference model and a retry model, and is only used when the product packaging and advertising are ready and the firm has at least an idea of the marketing mix of the product. For the above model, all its parts will be explained as well as the exact procedure of implementation in the company.

8. Market structure of imperfect competition

The last thematic area of the course is imperfect market structures and the formation of equilibria within them. Identification of the types of imperfect market structures on the supply side, but also on the demand side, the conditions under which they occur and their comparison with each other. In the following analyses we will discuss the formation of equilibria in an oligopolistic market in the case of quantity competition, price competition and for partially differentiated production.

9. Quantity competition on oligopoly market

Two models are studied in quantity competition: simultaneous quantity determination (Cournot equilibrium) and quantity leadership (Stackelberg equilibrium). We give a general solution of these two equilibria and an analysis of the stability of the equilibria found when some parameters of the model are varied. Also, the strengths and weaknesses of the so-called quantity competition are presented and analyzed.

10. Price competition on oligopoly market

Bertrand's model of price competition was first introduced in a review of the Cournot equilibrium. That basic model was later extended to include the so-called price leader model. In both of these models, oligopolists set the price of their output and let the market determine the quantities sold by the oligopolists. Price competition can lead to a so-called price war and to prices at the marginal cost level of the lowest cost firm. For these models, the general solution, their strengths and weaknesses, as well as the analysis of the stability of the equilibrium state under changes in the parameters of the model are examined.

11. Oligopoly with partially differentiated production

Under current market conditions, there are almost never perfectly homogeneous goods. Every producer tries to differentiate itself from its competitors at least in small ways. This effort can be introduced into oligopoly models by means of output differentiation coefficients. We focus on the construction of Cournot and Stackelberg equilibria in the case of partial output differentiation, the comparison of these equilibria with those in the case of homogeneous output, and the investigation of the stability of the model's equilibria.

12.-13. Advertising expenditure models

The end of the semester is devoted to combining two topics already covered. This is the connection of the Bass equation describing the diffusion of a new product and oligopoly models. The Cournot model of oligopoly is used to calculate the equilibrium conditional on oligopolists maximizing their profits from the new product, considering advertising expenditures and the rate of diffusion of the product through the market.

Thematic definition of exercises:

1. Introduction

Familiarization with the requirements for obtaining the exam and the course of the semester.

During the semester, seminar papers related to the topics covered will be prepared and presented

in smaller study groups. Each seminar paper as well as its presentation, will be evaluated and at the end of the semester students will receive a grade after answering theoretical questions.

2. Demand, supply and economic welfare

Solving a case study for finding a market equilibrium. Calculating the rents of producers, consumers and economic welfare, first for linear, then for non-linear demand and supply functions. In the case of nonlinear functions, recapitulation of the calculation of certain integrals is required.

3. The impact of selected factors on producer's, consumer's surplus and economic welfare

Synthesis of knowledge and understanding from previous weeks of the semester and previously acquired knowledge in microeconomics and macroeconomics. The impact of the introduction of taxes, subsidies, production and import quotas on the equilibrium state of the market, as well as their impact on the level of producer's and consumer's surplus, is analyzed and calculated. The analysis then focuses on calculating the inefficiency of the above instruments through deadweight loss. Finally, the share of producers and consumers in the benefits (costs) from the above measures is analyzed.

4. Identification of factors influencing demand, supply for the selected product

Students divided on smaller study groups first try to identify the factors that may have influenced the change in the demand (supply). They then make assumptions about the direction of influence of these factors and the intensity of their impact. In the case of quantifiable factors (e.g. weather, population, average monthly wage, etc.), they have to find relevant data on the development of the indicators and verify their assumptions by means of correlation analysis. They make this analysis on the base of sales volume of selected product.

5. Demand and supply function estimation from real data

Students within the formed study groups apply the envelope theorem to estimate the parameters of a linear demand and supply function from real data. In this step of the solution they are provided with data on the volume of fuel sold and its average price in Slovakia. After correct application of the above method, they have to identify the equilibrium state of the gasoline market. Once the equilibrium is identified, the impact of a change in the level of excise duty on the equilibrium and on the amount of tax revenue to the government is analyzed. Subsequently, the results of the introduction of the tax in different time periods are compared and the effectiveness or ineffectiveness of its introduction is evaluated.

6. Assignment and preparation of the 1st seminar paper

Formation of study groups (by random draw) for the first seminar paper preparation. The working group chooses the product - the object of their study. It is necessary to obtain information about the production and prices of selected product, to estimate the demand and supply function, to calculate the market equilibrium. Then, depending on the type of product, the impact on the market equilibrium of a tax change, the introduction of a subsidy or a production quota is analyzed. Calculation of the amount of producer surplus, consumer surplus, government revenue/expenditure, the amount of deadweight loss before and after market interventions. Conclusions formulation about the functioning of the analyzed good and services market formulation.

7. 1st seminar paper presentation

The exercise is devoted to the presentation of the achieved results of the investigation of demand, supply, equilibrium state and their changes of the selected product. The students have to master the presentation of the selected product as well as the interpretation of the obtained results and the reactions within the resulting discussion. As students have been working on the assignment during the exercise, interaction is expected not only within the teams formed but also between them. The above situation encourages more discussion and sharing of successes as well as failures in the data acquisition phase as well as in the actual calculations.

8. Innovation, new products, Hype cycle

Discussion and identification about well-known new products and innovations. Then students search for technological innovations that could be included in Hype cycle. This is followed by a comparison of their perceptions of new products and innovations with the real, most recently published Hype cycle curve of technological innovations. The discussion is triggered by the comparison of students' ideas and real data on the rationale for the creation and formation of Hype cycle curves and on the search for them also for non-technological innovations.

9. Bass diffusion model

Bass diffusion model parameters estimation on real durable product sales data (analysis of household internet connectivity in V4 countries). On the basis of the theoretical knowledge already presented and knowledge of working with statistical databases, the students first search in four smaller groups for information on the number of households with internet connection in each V4 country. Then they estimate the parameters of the Bass equation for the diffusion of Internet connections in households in V4 countries. MS Excel and Enginius are used to estimate the parameters.

10. Bass model parameter estimation

After estimating the parameters of the Bass model using the nonlinear least squares method, students compare the estimated form of the equation with the real Internet connection diffusion. They make simulations of the found parameters at different initial values of the coefficients of innovation, imitation and saturated demand. Then they make a related goods method analysis - i.e. they do not use the non-linear least squares method to estimate the parameters, but the product analogy method (parameters estimated for similar products), parameter estimates obtained by the marketing software Enginius, comparison and selection of the most appropriate method of estimating for the diffusion of Internet connectivity in each V4 country.

11. Model Accessor

Accessor model application to the introduction of a selected new non-durables product.

The Enginius program developed for the creation of marketing analyses will be used for the processing. Students are introduced to the Accessor module. They analyze the introduction of a selected new product on the basis of the answers generated by the programme.

12.-13. Assignment and preparation of the 2nd seminar paper

After randomly dividing the students into working groups, the second assignment of the course is explained and given to them. It is about their selection of a new durable product. The task is to estimate the parameters of the Bass model for the chosen product by means of the nonlinear least square's method, the analogy method and by using the Enginius program for the extended Bass model, which considers the marketing variables. The results obtained for the selected product are compared and the best method of estimating the parameters is recommended with a justification of the choice. The second part of the assignment analyses impact of selected factors on the chosen product demand. Correlation analysis is used on this last part of seminar paper.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 2

A	B	C	D	E	FX
0.0	0.0	50.0	0.0	50.0	0.0

Lecturer: doc. Ing. Nora Grisáková, PhD., Ing. Vladimír Hojdík, PhD.

Date of the latest change: 08.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPH FPM/ MVPD22910/22	Title of course: Skills for success - from university to practice (in English)
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 4	
Recommended semester/trimester of study: 6.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: (a) attendance and active participation - 30 % (b) partial assignments handed in for each of the topics - 10 % (c) final group presentation of a selected topic from the course syllabus on the ability to apply skills to specific life situations + feedback to your team members - 60%	
Student workload: 104 h (attendance at seminars 26 h, preparation for seminars and preparation for mid-term assessment 26 h, preparation for examination 52 h)	
Teaching results: Course at developing the skills needed to enter the labour market within shared enterprise service centres, this course aims to provide students with a set of effective communication tools. Companies associated with the Business Service Center Forum (BSCF), under the umbrella of the U.S. Chamber of Commerce, employ nearly 36,000 full-time employees nationwide and have identified soft communication skills as one of the most important yet least developed competencies of recent graduates entering the job market. The course aims to contribute to increasing the cross-cutting soft skills needed for practice not only in shared service centres but widely applicable in the labour market. Upon completion of the course, students will be able to communicate more assertively, resolve conflicts arising in the workplace, receive and provide feedback effectively, work in remote teams, etc.	
Indicative content: BLOCK 1-2: Critical thinking and decision making BLOCK 3-4: Conflict Resolution BLOCK 5-6: Time Management BLOCK 7-8: Managing remote teams BLOCK 9-10: Verbal and Nonverbal Communication BLOCK 11-12: Feedback BLOCK 13: Design Thinking	
Support literature: Basic literature:	

1. Stephen R. Covey: The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change
 2. Cheryl Hamilton: Communication for Results – A Guide for Business and the Professions
 3. Roger Fisher, William L. Ury, Bruce Patton: Getting to Yes - Negotiating Agreement Without Giving
 4. Kerry Patterson, Joseph Grenny, Ron McMillan, Al Switzler; McGraw-Hill: Crucial Confrontations - Tools for Resolving Broken Promises, Violated Expectations, and Bad Behavior
 5. Cheryl Hamilton: Communication for Results – A Guide for Business and the Professions
- Supplementary literature:

1. Garr Reynolds, Presentation Zen: Simple Ideas on Presentation Design and Delivery
2. Jerry Weissman, Presenting to Win: The Art of Telling Your Story
3. Dianna Booher: Confrontational Communication: Delivering Negative Feedback, Bad News, and Other Straight Talk
4. Douglas Stone, Sheila Heen: Thanks for the Feedback – The Science and Art of Receiving Feedback Well.

Literature resources will be supplemented by corporate training materials used in the internal training activities of individual companies associated with the Business Service Center Forum (BSCF) of the U.S. Chamber of Commerce.

Syllabus:

Language whose command is required to complete the course:

english

Notes:

Assessment of courses

Total number of evaluated students: 32

A	B	C	D	E	FX
56.25	34.38	9.38	0.0	0.0	0.0

Lecturer: Ing. Mária Trúchliková, PhD.

Date of the latest change: 22.05.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KRASJ FAJ/ PMNHJJ615030B/20	Title of course: Slovak Language for Beginners I. (A1.1)
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Active participation and work at seminars – 20 % Home assignments – 20 % Results of the final written exam – 60 %	
Student workload:	
Teaching results: a) Reading and understanding spoken and written texts: - learning to read simple texts - understanding the common vocabulary in topics from everyday communication - understanding the meaning of short and simple texts (announcement, advertisement, leaflet, letter) - understanding basic information from phonorecords - understanding the topic of a dialogue b) Oral production: - communicating in simple situations - asking questions and answering them - talking about oneself and describing a person in a simple way - expressing agreement and disagreement c) Written production: - filling out a blank form	
Indicative content: 1. Principles of pronunciation, word stress, intonation. 2. Greetings and introductions. Introducing people. 3. Describing a room. 4. Family. 5. Expressing qualities of objects and persons. 6. Describing people and their personal qualities. 7. Human body and health. 8. Work and professions. 9. Free time. 10. Daily routine.	

Support literature:

Obligatory coursebook:

Uličná, M.; Andorová, I., Báčkaiová, K., Gabríková, A.: Tri, dva, jeden - slovenčina. Slovenčina ako cudzí jazyk. Úroveň A1. Univerzita Komenského v Bratislave, Centrum ďalšieho vzdelávania, Bratislava 2015

Recommended coursebook:

Gabríková, A. - Uličná, M.: Pracovné listy k učebnici A Hovoríme spolu po slovensky!, Univerzita Komenského v Bratislave, Centrum ďalšieho vzdelávania, Bratislava 2009
supplementary learning material from newspapers, magazines and the Internet

Syllabus:**Language whose command is required to complete the course:**

Slovak

Notes:**Assessment of courses**

Total number of evaluated students: 35

A	ABS	ABSP	B	C	D	E	FX	NBSP	NEABS	np	p
62.86	0.0	0.0	11.43	14.29	0.0	11.43	0.0	0.0	0.0	0.0	0.0

Lecturer: PaedDr. Ján Keresty, PhD.

Date of the latest change: 27.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava											
Faculty: Faculty of Business Management											
Course code: KRASJ FAJ/ PMNHJJ615040B/20			Title of course: Slovak Language for Beginners II. (A1.2)								
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present											
Number of credits: 3											
Recommended semester/trimester of study: 2.											
Degree of study: I.											
Prerequisites: KRASJ FAJ/PMNHJJ615030B/20-Slovak Language for Beginners I. (A1.1) or KRS FAJ/MPSL030201E/12-Slovak for Beginners I. (A1.1)											
Requirements to complete the course: Active participation and work at seminars – 20 % Home assignments – 20 % Results of the final written exam – 60 %											
Student workload:											
Teaching results: The aim of the course is to expand knowledge of pronunciation, vocabulary and grammar, as well as to develop communicative skills in topics of everyday life at the A1.2 level. After completing the course, the student is able to read simple texts with the correct pronunciation and reproduce them orally and in writing. He/she understands the common vocabulary of basic communication topics, is able to understand the subject of a spoken text and identify specific information in it. He/she can handle short social conversations, is able to communicate on topics of everyday situations, describe his/her daily routine.											
Indicative content:											
Support literature: Uličná, M.; Andorová, I., Báčkaiová, K., Gabríková, A.: Tri, dva, jeden - slovenčina. Slovenčina ako cudzí jazyk. Úroveň A1. Univerzita Komenského v Bratislave, Centrum ďalšieho vzdelávania, Bratislava 2015											
Syllabus:											
Language whose command is required to complete the course: Slovak											
Notes:											
Assessment of courses Total number of evaluated students: 31											
A	ABS	ABSP	B	C	D	E	FX	NBSP	NEABS	np	p
61.29	0.0	0.0	16.13	6.45	3.23	9.68	3.23	0.0	0.0	0.0	0.0

Lecturer:

Date of the latest change: 27.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: KPH FPM/ MMC21031/21	Title of course: Small and Medium Enterprises (in English)
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 4	
Recommended semester/trimester of study: 5.	
Degree of study: I., N	
Prerequisites: KPH FPM/MMC21024/21-Enterprise and Entrepreneurship (in English) or KPH FPM/MMC21015/21-Business Economy	
Requirements to complete the course: 5 % presentation practical studies, 25 % semestral written exam, 70 % written exam	
Student workload: 104 h (participation on lectures 26 h, participation on seminars 26 h, preparation for seminars and presentations 15 h, preparation on semestral exam 13 h, preparation for exam 24 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Acquisition of current knowledge about the complex of business activities of SMEs, especially selected current information on the role and importance of SMEs in the state economy, legislative and regulatory conditions and business requirements, support for small and medium enterprises at state and European level and the specifics of family and social enterprises. • Acquisition of a complex of knowledge from tax and fee issues of employees, employers, sole trader and other business entities. Competence: <ul style="list-style-type: none"> • effectively use essential information about the company as a business entity, its basic features, and legal forms of SME business in practice, • critically evaluate and analyze the advantages and disadvantages of individual legal forms of business, NP and LP • characterize the specifics of business in SMEs • understand and master the essence of business regulation, taxation system and levy system in Slovakia, Skill: <ul style="list-style-type: none"> • identify specifics of business entities in the SME category, • critically evaluate the possibilities of choosing the appropriate legal form of business for a given business activity, • develop a business plan for starting a business, • determine the contribution obligations of the employee, employer and sole trader, • calculate the tax liability of NP and LP (income tax, local taxes, VAT). 	
Indicative content:	

Thematic definition of lectures:

1. Understanding and importance of SMEs.
2. Establishment of the company and implementation of its activities in SMEs.
3. Personnel activities and employee remuneration
4. Taxation income of natural persons.
5. Social and health insurance.
6. Corporate Income Tax.
7. Family businesses.
8. Social businesses.
9. Local taxes and fees.
10. Indirect taxes.
11. Business environment and business regulation.
12. SME Support within the Slovak Republic.
13. Support for SMEs in the EU environment.

Thematic definition of exercises:

1. Establishment and foundation of the enterprise.
2. Business plan and funding budget.
3. Remuneration of employees and taxation of income from dependent activities.
4. Income taxation of natural persons.
5. Taxation of combined income of natural persons.
6. The burden of contributions of self-employed persons revenues.
7. Income taxation of owners of personnel, capital companies and cooperatives.
8. Family business.
9. Local taxes and their impact on SME localization.
10. Calculation and administration of value added tax.
11. Semester written work.
12. Social entrepreneurship.
13. Selected financial issues of small and medium enterprises.

Support literature:

Basic literature:

1. MASOURAS, Andreas. Entrepreneurship in Small and Medium-Sized Enterprises. NOVA Publishing, 2019. 326 s. ISBN 978-1-53615-922-6.
2. VEBER, Jaromír. Podnikání malé a střední firmy. 3. aktualiz. a dopl. vyd. Praha : Grada, Publishing, 2012. 332 s. ISBN 978-80-247-4520-6.
3. OLEJNIK, Edith. International Small and Medium-Sized Enterprises. Berlin : Springer Gabler, 2014. 184 s. ISBN 978-3-658-04876-1.

Supplementary literature:

1. MASOURAS, Andreas - MARIS, Gergios - KAVOURA, Androniki. Entrepreneurial Development and Innovation in Family Businesses and SMEs. Advances in Business Strategy and Competitive Advantage Series. Business Science Reference, 2020. 340 s. ISBN 978-1-7998-3650-6.
2. MANAGEMENT ASSOCIATION, INFORMATION RESOURCES. Start-Ups and SMEs: Concepts, Methodologies, Tools, and Applications: Concepts, Methodologies, Tools, and Applications. IGI Global, 2020. 546 s. ISBN 179981761X, 978-1-799-81761-1.
3. KARAOLANIS, Andreas. Small Business Management: A Road Map for Survival During Crisis.. Business Expert Press, 2020. 134 s. ISBN 978-1-9515-2735-8.
4. KAZUNGU, Brian. The Sme Handbook: The Small to Medium Enterprise Business Map. Amazon Digital Services LLC - KDP Print US, 2020. 111 s. ISBN 978-1-6543-6171-6.
5. POPAL, Pia. Small to Medium Sized Enterprises and Corporate Social Responsibility: The Role of International Networks. London : Routledge, 2019. 232 s. ISBN 978-042-951-629-0.

6. TENZIN, Tashi. Micro, Small and Medium Enterprise (MSMEs) in employment generation and its effects on Entrepreneurship. GRIN Verlag, 2018. 32 s. ISBN 978-3-6687-0442-8.

Syllabus:

Thematic definition of lectures:

1. Understanding and importance of SMEs

Characteristics of SMEs - quantitative and qualitative definition of SMEs with emphasis on the division of enterprises according to applicable EU legislation. The role and social, economic and political functions of SMEs in the national economy. The share of SMEs in the macroeconomic indicators of the Slovak Republic and its development. Specific forms of entrepreneurship as part of SMEs. (freelancers – self-employed farmers). Advantages and disadvantages of doing business in SMEs compared to large companies. External and internal barriers to SME development. Creating a suitable environment for SMEs by the state and the EU.

2. Establishment of the company and implementation of its activities in SMEs

Sequence of steps for the establishment and creation of SMEs. Definition and tasks business plan resulting from the corporate decision-making process. Identification of business plan beneficiaries. Proposal of a business plan comprehensive structure and documents forming part of it. Start up plan - business concept as a specific kind of a business plan which is prepared before starting a business. Characteristics and creation of start up budget. Specifics of marketing activities in SMEs. Marketing planning and marketing mix. Business activities. Cooperation of companies, possibilities of creating partnerships and business networks.

3. Personnel activities and employee remuneration

Organization of personnel work. Employment of specific groups of employees. The system of remuneration of employees in the company. Basic categories of employee remuneration. Wage conditions and wage benefits. Income from dependent activities, which are subject to income tax. Characteristics and features of income from dependent activity which are not subject to income tax. Income from dependent activities, which are not subject to income tax and the income exempt from the tax. Taxation of employee income - the method of taxation of income from a dependent activity by advance payments and the specifics of taxation of income from dependent work. Annual settlement of advances on income tax from dependent activities.

4. Taxation income of natural persons

Subject of the tax of a natural persons. Exemption from income tax. Division of taxable income into active and passive. Taxation of income from profit sharing. Income and expenses from business activities - either as a business entity or a sole proprietor - real evidence based incurred expenses, and application of flat-rate expenses. Taxable base of income tax. Tax rate for a NP. Quarterly and monthly advance tax pre-payments.

5. Social and health insurance.

Characteristics of the employee and employer contribution burden, the burden of contributions from service contracts and temporary work of students, and the burden of contributions for entrepreneurs. Social and health insurance for self-employed persons (Sole proprietorship): contribution duty for self-employed persons (Sole proprietorship), determination of base for premium payments, determination of the amount and advance payments for insurance. Contribution duty for newly established and business performing sole proprietorship. Annual premium settlement health insurance. Quantification of the amount of the employer's contribution obligations and their identification in the company's accounting.

6. Corporate Income Tax

Legal persons subject to corporate income tax according to Act no. 595/2003 on income tax. Determining the tax base or tax loss. Scheme for calculating the corporate income tax base. Definition of a subject of the tax and income exempt from income tax. Characteristics of tax expenses, limited tax expenses, tax expenses, which the ITA recognizes only after payment and nondeductible items in the tax return - nondeductible expenses. Tax rate from the corporate tax

base. Advance tax payments. Tax loss deduction. Remittance of a portion of the corporate income tax paid. Profit share taxation.

7. Family businesses

Definition of the term family business and characteristics of family businesses. Classification of family businesses - forms and types. Cultural patterns and developmental stages of family businesses. Peculiarities of family business management. Specifics of family firms. Ways of resolving conflicts in family business. Advantages and disadvantages of family business. Legislative barriers and succession problems in family businesses. Family businesses in EU. Current state of family business in the Slovak Republic.

8. Social businesses

Characteristics of social entrepreneurship and social enterprises as key players of the social economy. Definition and goals of social enterprises. Types of social enterprises. The concept of a hybrid organization, sheltered workshops and sheltered workplaces. Current legislation on social entrepreneurship in the Slovak Republic. Registered social enterprises and their types.

9. Local taxes and fees

Current local taxes in the Slovak Republic according to valid legislation: local taxes and fees for municipal waste and small construction waste, tax for a dog, for the use of public space, for accommodation, for vending machines, for non-winning slot machines, for an entry and parking of a vehicle in the historical part of the city and for nuclear equipment. Determination of the subject of the tax, tax base and the tax liability and tax assessment Characteristics of the real estate tax, determination of tax base, determination of tax-exempt real estates.

10. Indirect taxes

Definition of indirect taxes according to the valid legislative - definition of added value and definition of turnover. Determination of the taxable person - VAT payer, subject of the tax and tax base. Determination of goods and services to which the basic and reduced tax rate applies. Procedure for registration as a VAT payer. VAT payer registration procedure. Conditions for mandatory VAT registration. Conditions and motives for voluntary VAT registration. Conditions for claiming the excess VAT deduction/ tax refund. Filing a tax return for VAT.

11. Business environment and business regulation.

Definition of business environment. Introduction of the basic theoretical bases for the formation of business conditions. Business regulation and determining the information and regulatory obligations of business entities. Characteristics of individual methods of evaluating the quality of the business environment - factor, expert, mixed and economic-mathematical. Measuring the quality of the business environment using various indexes. Characteristics of the most famous international institutions identifying the conditions in which business takes place and the Slovak PAS (Business Alliance of Slovakia). Current state of the business environment in the Slovak Republic.

12. SME Support within the Slovak Republic

Characteristics of the SME national level support, which is implemented through state / public aid (individual ministries, SBA, SARIO, SIEA, CVTI SR, PPA, SZRB) and private aid (Association of Slovak Entrepreneurs, SZZ, SOPK) on the basis of legislation consisting of two initiatives: the Small Business Act and law on the support of small and medium-sized enterprises,

13. Support for SMEs in the EU environment

EU SME policy objectives. Institutional framework for EU support. Categories of EU support directly in the form of grants, loans and guarantees or through programs managed at national or regional level. Characteristics of individual EU programs, institutions and financial instruments to support SMEs (2- COSME, EU Programs and funds, European Investment bank, European Investment Fund, The CREATIVE EUROPE Program and the EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT (EBRD) and the JEREMIE Initiative.

Thematic definition of exercises:

1. Establishment and foundation of the enterprise

Solving practical examples of the establishment and foundation of a enterprise. Characteristics of life and limited liability companies as the most common legal forms of business in the field of SMEs. Comparison of advantages and disadvantages of these forms of business, especially in terms of administrative and financial burden in their establishment. Establishment of an imaginary enterprise in the form of life and a limited liability company in compliance with applicable legislative procedures.

2. Business plan and funding budget

A comprehensive example for drawing up a founding budget. Calculations of the annual budget of operating costs, working capital needs, total starting capital needs, foreign capital needs, interest rates, provided that the lack of equity will be covered by a bank loan. The draft annual budget of costs, revenues, and determination of the economic result. Calculation of profit after tax and determination of return on equity and total invested capital. Assessment of the effectiveness of the implementation of the business plan.

3. Remuneration of employees and taxation of income from dependent activity

Solving practical examples for calculating wages and taxing the income of natural persons from dependent activities. Scheme of taxation of income from dependent activity in advance. Calculation of the employee's insurance contributions, partial tax base, tax bonus, the amount of advances on income tax from dependent activity and net monthly income in the observed year, provided that the employee also had other cash and non-cash income in individual months. Elaboration of the employee's annual settlement with the additional application of all non-taxable parts of the tax base applicable by law.

4. Income taxation of natural persons

Solving practical examples of natural persons income taxation. Scheme for calculating the tax base for a taxpayer who has only one type of business income that is subject to the tax. Use of flat - rate expenses and their calculation. Principles for the application of non - taxable parts of the tax base and their calculation. Conditions for applying the progressive tax rate. Tax calculation. Calculation of the tax bonus and conditions of its application. Calculation of tax advances.

5. Taxation of combined income of natural persons

Scheme for calculating the tax base for a taxpayer who has several types of income that are subject to tax. Calculations of partial tax bases on this income. Calculation of the partial income tax base from dependent activity. Calculation of the partial tax base on income from business and other self - employed activity. Calculation of the partial tax base on rental income and on the use of work and artistic performance. Calculation of the special capital gains tax base. Calculation of the partial tax base on other income. Calculation of tax, tax bonus and tax advances.

6. The burden of contributions of self-employed persons revenues

Solution of practical examples for the calculation of the self-employed persons (Sole proprietorship) social insurance contribution burden. Method of calculating the actual assessment base. Calculation of assessment base and individual monthly contributions for types of social insurance. Solution of practical examples for the calculation of the self-employed persons (Sole proprietorship) health insurance contribution burden. Method of calculating the actual assessment base. Calculation of assessment base and monthly advances for health insurance.

7. Income taxation of owners of personnel, capital companies and cooperatives

Solution of practical examples for the calculation of income tax Legal Persons. Scheme of calculation of the tax base based on the application of deductible and addable items. Subsequently, the calculation of profit shares of individual partners - natural persons in various legal forms of business legal persons according to the Commercial Code, respectively. according to the adjustments in the partnership agreement and the taxation of the calculated profit shares - double taxation of the dividend, i.e. in the form of income tax natural persons in partners v.o.s and general partners k.s.

8. Family business

Analysis of specific examples of family businesses. Pointing out the dynamics of family business and entrepreneurial family administration. Description of the structure of tools and roles in its management. Defining the basic rules and procedures for setting up a family business. Conflicts in family business, with a special focus on succession issues. Design a family business.

9. Local taxes and their impact on SME localization

Solution of practical examples for the calculation of individual types of local taxes with emphasis on real estate tax - tax on land, apartments and buildings. Assessment of the possibility of exemption. Example of business location - selection of the most suitable location based on a comparison of the amount of tax burden in the case of relevant local taxes for a given business in different cities in Slovakia.

10. Calculation and administration of value added tax

Solving practical examples for the calculation of value added tax. Determination of the obligation to register as a VAT payer on the basis of turnover. Determination of the date of submission of the application for registration as a VAT payer and the date of payment of the tax liability. Calculation of the amount of tax liability in the case of business partners with the same VAT rate, calculation of the amount of tax liability in the case of business partners with an unequal VAT rate. Calculation of VAT deduction, assessment of conditions for its application.

11. Semester written work.

12. Social entrepreneurship

Identifying the basic factors of social entrepreneurship on the examples of specific social enterprises. Proposal for the establishment of a social enterprise: the concept of the idea, the definition of the goal, the determination of production activity and economic functioning.

13. Selected financial issues of small and medium enterprises

Presentation of the solution of tasks: identification of potential sources of financing of SMEs - subsidies, grants, microcredit, venture capital funds, etc., at the national, resp. European level, to find out and analyze the conditions for the possibility of drawing them and then to present the chosen procedure for obtaining an investor resp. the procedure for submitting an application for drawing funds from a selected source.

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 33

A	B	C	D	E	FX
21.21	33.33	21.21	15.15	3.03	6.06

Lecturer: doc. Ing. Mgr. Gabriela Dubcová, PhD., Ing. Denisa Gajdová, PhD.

Date of the latest change: 08.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blšťáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: CTVŠ EU/ MTA150101aL/21	Title of course: Sport EN
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 1	
Recommended semester/trimester of study: 4.	
Degree of study:	
Prerequisites:	
Requirements to complete the course: tests throughout semester credits tests – somatometric, motoric and functional	
Student workload: 26	
Teaching results: Compensation of mental load, influence on physical, functional and motoric development. Prevention of civilizational diseases, metabolic syndrom and diseases caused by sedentary lifestyle. Forming of lasting relationship with sport, gaining knowlage about proper nutrition and lifestyle. Improvement of basic motoric skills, improvement of typological parameters.	
Indicative content: According to individual physical activities: aerobics, basketball, badminton, bodywork, fitball aerobics, floorball, football, futsal, interval training, yoga, fitness running, fitness bodybuilding, summer courses, modern dance, pilates, swimming, relax stretching, step aerobics, table tennis, tabata, theoretical lectures, tennis, hiking, volleyball, winter courses.	
Support literature: 1. BEAN, A., 2008. The Complete Guide to Strength Training. London: A& C Black. ISBN 978-1-408-10539-9. 2. SCHUMANN, M. and B. R. RØNNESTAD, 2018. Concurrent Aerobic and Strength Training: Scientific Basics and Practical Applications. Switzerland: Springer International Publishing AG, part of Springer Nature 2019. ISBN 978-3-319-75546-5. 3. BERNING, J. R. and S. N. STEEN, 2005. Nutrition for Sport and Exercise. United States of America: Jones and Bartlett Publishers. ISBN 0-7637-3775-5. 4. NATHIAL, S. M., 2020. Anatomy and Physiology of Physical Education. India: Friends Publications. ISBN 978-93-88457-79-8. 5. TORABI, M. R., K. L. FINLEY and C. O. OLCOTT, 2013. Healthy Lifestyle: Top ten Preventable Causes of Premature Death with Real Stories of Change. Bloomington: AuthorHouse. ISBN 978-1-4817-1617-8.	

6. MORIN, A. J. S., C. M. D. TRACEY and R. G. CRAVEN, 2017. Inclusive Physical Activities: International Perspectives. United States of America: Information Age Publishing. ISBN 978-1-68123-852-4.

Syllabus:

Language whose command is required to complete the course:

Slovak language/English language

Notes:

Completion of summer/ winter physical education course/camp

Assessment of courses

Total number of evaluated students: 28

ABS	NZ	Z
0.0	0.0	100.0

Lecturer: PaedDr. Viktor Škultéty, Mgr. Zuzana Voltnerová, PaedDr. Július Dubovský, Mgr. Roman Heriban, Mgr. Peter Hložek, PaedDr. Ján Janík, PaedDr. Mária Kalečíková, Mgr. Drahomíra Lorincziová, PhD., Mgr. Saša Orviský, Mgr. Katarína Péliová, PhD., PaedDr. Lenka Podgórska

Date of the latest change: 21.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Business Management	
Course code: CTVŠ EU/ MTA150101aZ/21	Title of course: Sport EN
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 1	
Recommended semester/trimester of study: 3.	
Degree of study:	
Prerequisites:	
Requirements to complete the course: tests throughout semester credits tests – somatometric, motoric and functional	
Student workload: 26	
Teaching results: Compensation of mental load, influence on physical, functional and motoric development. Prevention of civilizational diseases, metabolic syndrom and diseases caused by sedentary lifestyle. Forming of lasting relationship with sport, gaining knowlage about proper nutrition and lifestyle. Improvement of basic motoric skills, improvement of typological parameters.	
Indicative content: According to individual physical activities: aerobics, basketball, badminton, bodywork, fitball aerobics, floorball, football, futsal, interval training, yoga, fitness running, fitness bodybuilding, summer courses, modern dance, pilates, swimming, relax stretching, step aerobics, table tennis, tabata, theoretical lectures, tennis, hiking, volleyball, winter courses	
Support literature: 1. BEAN, A., 2008. The Complete Guide to Strength Training. London: A& C Black. ISBN 978-1-408-10539-9. 2. SCHUMANN, M. and B. R. RØNNESTAD, 2018. Concurrent Aerobic and Strength Training: Scientific Basics and Practical Applications. Switzerland: Springer International Publishing AG, part of Springer Nature 2019. ISBN 978-3-319-75546-5. 3. BERNING, J. R. and S. N. STEEN, 2005. Nutrition for Sport and Exercise. United States of America: Jones and Bartlett Publishers. ISBN 0-7637-3775-5. 4. NATHIAL, S. M., 2020. Anatomy and Physiology of Physical Education. India: Friends Publications. ISBN 978-93-88457-79-8. 5. TORABI, M. R., K. L. FINLEY and C. O. OLCOTT, 2013. Healthy Lifestyle: Top ten Preventable Causes of Premature Death with Real Stories of Change. Bloomington: AuthorHouse. ISBN 978-1-4817-1617-8.	

6. MORIN, A. J. S., C. M. D. TRACEY and R. G. CRAVEN, 2017. Inclusive Physical Activities: International Perspectives. United States of America: Information Age Publishing. ISBN 978-1-68123-852-4.

Syllabus:

Language whose command is required to complete the course:

Slovak language/English language

Notes:

Completion of summer/ winter physical education course/camp

Assessment of courses

Total number of evaluated students: 46

ABS	NZ	Z
0.0	0.0	100.0

Lecturer: PaedDr. Viktor Škultéty, Mgr. Zuzana Voltnerová, PaedDr. Július Dubovský, Mgr. Roman Heriban, Mgr. Peter Hložek, PaedDr. Ján Janík, PaedDr. Mária Kalečíková, Mgr. Drahomíra Lorincziová, PhD., Mgr. Saša Orviský, Mgr. Katarína Péliová, PhD., PaedDr. Lenka Podgórska

Date of the latest change: 21.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme prof. Ing. Nadežda Jankelová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Anita Romanová, PhD., Person responsible for the delivery, development and quality of the study programme Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Person responsible for the delivery, development and quality of the study programme doc. Ing. Jana Blštáková, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Róbert Hanák, PhD., Guarantor prof. Ing. Helena Majdúchová, CSc.