



OPIS PRZEDMIOTU

FIELD OF STUDY	Management
SPECIALISATION	Corporate finance and accounting
MODE OF STUDY	Full-time / Part-time
SEMESTER	3

Name of the subject	Controlling	MW_3_2
Hourly dimension of particular forms of classes	Full-time studies – 40 Part-time studies -24	
	• lectures Full-time studies – 10 Part-time studies - 8	
	• other forms Full-time studies – 30 Part-time studies – 16	

Learning objectives:	<ul style="list-style-type: none"> – To acquaint students with the essence of controlling as a system supporting management along with the tool apparatus proper for strategic and operational controlling. – To introduce the essence of controlling as a system supporting management, together with the tools used in strategic and operational controlling.
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Learning outcomes for the subject			
Number	Learning outcomes, a student who has successfully completed the course will be able to:	Reference of learning outcomes for the programme	The reference to the learning outcomes for the area
K_W01	has a basic knowledge of controlling	K_W01 K_W02 K_W05 K_W13	P7S_WG P7S_WG P7S_WG P7S_WK
K_U02	apply controlling tools to control the performance of the enterprise	K_U03 K_U05 K_U06	P7S_UW P7S_UW P7S_UO
K_U03	is oriented towards continuous development and self-improvement and inspires and organises the learning process of others	K_U13 K_U14	P7S_UU P7S_UO
K_K04	takes an active part in the company's budgeting process	K_K07 K_K09	P7S_KR P7S_KO
K_K05	define priorities for the realization of a controlling task defined by oneself or others, appreciates the importance of controlling for the proper functioning of a company	K_K03 K_K04	P7S_KO P7S_KK

Content number	Educational/ curricular content	Reference to learning outcomes for the subject
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	Lectures	
T_01	Genesis and essence of controlling - genesis of controlling, concept of controlling.	K_W01
T_02	Basic varieties of controlling - operative controlling, strategic controlling.	K_W01
T_03	Controlling in business management - controlling as a management method, controller functions, organisation of controlling in Enterprise.	K_W01 K_U02 K_U03 K_K04 K_K05
T_04	Controlling in selected countries - American controlling, German controlling, French controlling, Polish controlling.	K_W01
T_05	Types of domain controlling - controlling: investment, procurement, production, distribution, personnel, marketing, sales, finance.	K_W01
T_06	Latest types of controlling - controlling: ecological, quality, promotion, in the area of data processing.	K_W01 K_K05

	Exercises	
T_07	Basic controlling tools - budgeting, responsibility centres, cost accounting, deviation analysis, system Indicators.	K_U02 K_U03 K_K04 K_K05
T_08	Budgeting - principles of budgeting, budgeting methods, budgeting system in a company.	K_U02 K_U03 K_K04 K_K05
T_09	Centres of responsibility - identification of centres of responsibility in the company, assessment of centres of responsibility	K_U02 K_U03 K_K04 K_K05
T_10	Cost accounting in operational controlling - essence of cost accounting, varieties of cost accounting, full cost accounting, variable cost accounting.	K_U02 K_U03 K_K04 K_K05
T_11	Cost accounting in strategic controlling - activity based costing.	K_U02
T_12	Deviation analysis - types of deviations, determination and interpretation of deviations.	K_U02
T_13	System of indicators in controlling - counting and interpretation of indicators in a systemic approach.	K_U02 K_U03 K_K04 K_K05
T_14	Reporting and Debriefing in controlling - internal reporting, Reporting in controlling, IT in controlling.	K_U02 K_U03 K_K04 K_K05
T_15	Controlling applications - examples of controlling applications.	K_U02 K_U03 K_K04 K_K05

Methods and forms of teaching	Educational and curricular content
Lecture with Multimedia presentation of selected issues	T_04
Conversation lecture	
Problem-based lecture	
Informative lecture	T_01 – 03, T_05, T_06

Discussion	
Work with text	
Case study method	T_15
Problem-based learning	
Didactic/simulation game	
Exercise method	T_08, T_10, T_14
Workshop method	
Project method	
Multimedia presentation	
Audio and/or video demonstration	
Activating methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, snowball method, constructing mind maps)	
Working in groups	T_09
Inne (jakie?) – rozwiązywanie zadań	T_07, T_11 - 13
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Evaluation criteria in relation to particular learning outcomes					
Learning outcome	For the assessment 2	For the assessment 3	For the assessment 4	For the assessment 5	
K_W01	The student has no basic knowledge of controlling.	The student has a basic knowledge of	The student has basic knowledge of controlling and is able to analyse data	The student is fluent in controlling knowledge and knows how to use it in data analysis	
K_U02	Student is not able to use controlling tools in controlling company results.	Students will be able to use basic controlling tools in controlling company results.	Students will be able to use controlling tools in controlling company results.	The student applies controlling tools effectively and fluently in controlling enterprise results	
K_U03	The student is not oriented towards continuous development and self-improvement and does not inspire and organise the learning process of others	The student undertakes basic development and self-improvement activities	The student is oriented towards continuous development and self-improvement and seeks to inspire and organise the learning process of others	The student is oriented to continuous development and self-improvement and inspires and organises the process of teaching others	
K_K04	The student does not take an active part in the budgeting process in the company	The student tries to take an active part in the budgeting process in the company	The student takes an active part in the budgeting process in the company at a basic level	The student takes an active part in the budgeting process in the company	
K_K05	The student is not able to determine the priorities for the realization of a task specified by him/herself or others in the field of controlling, does not appreciate the significance of controlling for the	Students are able to partly determine priorities in order to realize a task defined by themselves or others in the field of controlling, they do not fully appreciate the importance of controlling for the proper functioning of the enterprise	Students are able to identify priorities for the realization of a controlling task defined by themselves or others, they appreciate the importance of controlling for the	Students are able to fully identify priorities in order to accomplish a task defined by themselves or others in the field of controlling, they appreciate the importance of controlling for the proper functioning of	

	proper functioning of the enterprise.		proper functioning of an enterprise.	a company to the highest degree.
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Verification of learning outcomes	EK symbols for the module/subject				
	W01	W02	U03	U04	K05
Written test	X	X	X	X	X
Oral exam					
Written credit					
Oral credit					
Written colloquium	X	X	X	X	X
Oral colloquium					
Test					
Project					
Esej					
Report					
Multimedia presentation					
Other (which ones?) -					
Work during exercises	X	X	X	X	X

Hourly teaching load and student workload	Full-time studies	Part-time studies
1. Lectures (joint participation of academics and students)	10	8
2. Other forms (joint participation of academic staff and students)	30	16
3. Consultation with the teacher	20	20
Total 1+2+3	60	44
4. Internships (carried out by students on their own)	—	—
5. Student's own work (including homework and project work, preparation for a credit/exam)	90	106
Total 4+5	90	106
SUMMARY 1+2+3+4+5	150	150
Total ECTS credits according to the study plan	6	

Reference literature	<ul style="list-style-type: none"> – Nesterak J., <i>Controlling zarządczy</i>, Oficyna Wolters Kluwer Business, Warszawa 2015. – Marciniak S. (2008), <i>Controlling: teoria, zastosowania</i>, Difin, Warszawa. – Vollmuth H. J. (2007), <i>Controlling : planowanie, kontrola, kierowanie</i>, Agencja Wydawnicza Placet, Wrocław. – Leszczyński Z., Wnuk T., 2007, <i>Controlling</i>, FRRP, Warszawa – Sierpińska M., Niedbała B., <i>Controlling operacyjny w przedsiębiorstwie</i> Wydawnictwo naukowe PWN, Warszawa 2003.
Complementary literature	<ul style="list-style-type: none"> – Nowak E. (red.) (2011), <i>Controlling w działalności przedsiębiorstwa</i>, PWE, Warszawa. – Surmacz A. (et al.) (2010), <i>Budżetowanie i controlling w przedsiębiorstwie</i>, CeDeWu, Warszawa.

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| | <ul style="list-style-type: none">- Wnuk T., Management kosztami, budżetowanie i kontrola, INFOR, Warszawa 2002- Analiza finansowa przedsiębiorstwa-ujęcie sytuacyjne, praca zbiorowa pod red. M. Hamrola, Wydawnictwo UE w Poznaniu, Poznań 2010- Horvath P., Controlling, 12 Auflage 2014. |
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