



DESCRIPTION OF THE OBJECT

FIELD OF STUDY	MANAGEMENT
SPECIALISATION	Trade and services
MODE OF STUDY	Full-time studies / Part-time studies
SEMESTER	3

Name of the subject	Controlling financial
Hourly dimension of particular forms of classes	Full-time studies – 30 Part-time studies – 18
	• lectures Full-time studies – 10 Part-time studies – 8
	• Exercises/lektorat Full-time studies – 20 Exercises in the computer room Part-time studies – 10 Exercises in the computer room

Learning objectives:	<ul style="list-style-type: none"> - scope, areas and application of financial controlling in economic entities - objectives, principles, statistical and non-parametric methods in financial controlling - practical application of statistical methods of analysis and forecasting in financial 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
EK_W01	Can define the concept and types of financial controlling	K_W01	P6S_WG
EK_W02	Be able to apply controlling principles and tools in analyses and forecasts	K_W05	P6S_WG
EK_U03	Assess the functioning of a business entity	K_U03	P6S_UW
EK_U04	Manage capital, property and human resources in a business entity	K_U07	P6S_UW
EK_K05	Is able to logically present the effects of financial controlling	K_K02	P6S_KK
EK_K06	Are able to work in a team on the analysis of empirical data using computer programs	K_K08	P6S_KO

Content number	Educational/ curricular content	Reference to learning outcomes for the subject
	Lectures	

T_01	Podstawowe pojęcia i zakres controllingu finansowego	EK_W01
T_02	Sterowanie podmiotem gospodarczym element controllingu	EK_W02
T_03	Prognozowanie, planowanie i predykcja wyniku finansowego	EK_W02 EK_U03 EK_U04
T_04	Rachunek kosztów i progi rentowności w controllingu	EK_W02 EK_U03 EK_U04
T_05	Ryzyko inwestycyjne w działalności gospodarczej – metody pomiaru i wyceny	EK_K04 EK_K05
T_06	Kontrola finansowa w przedsiębiorstwie	
	Exercises	
T_07	Management software - credit schedules	EK_U02 EK_U03
T_08	Computer programme - excel 2013 profitability threshold estimation	EK_W02 EK_U01

	Practical module	
T 1	Controlling in Poland and European Union - principles, standards, requirements	EK_U01

Methods and forms of teaching	Educational and curricular content
Lecture with multimedia presentation of selected issues	T_01, T_04
Conversation lecture	
Problem-based lecture	T_02, T_03
Informative lecture	
Discussion	T_05
Working with text	
Case study method	T_06
Problem-based learning	
Didactic/simulation game	
Exercise method	
Workshop method	T_01 - T_08
Project method	T_07
Multimedia presentation	
Audio and/or video demonstrations	
Activation methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, „snowball” method, constructing „mind maps”)	
Other (which ones?) - ...	
...	

Evaluation criteria in relation to particular learning outcomes	
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Learning outcome	For assessment 2	For assessment 3	For assessment 4	For assessment 5
EK_W01	The student is not able to determine the purpose and use of financial controlling	The student is able to determine the objectives, application and areas of financial controlling	The student is able to identify objectives, applications and areas of financial controlling.	The student is able to very well define objectives, application and areas of financial controlling
EK_W02	The student is not able to apply the method of measurement and evaluation of the economic entity	Student is able to sufficiently apply the methods of measurement and evaluation of an economic entity	The student is able to apply the methods of measurement and evaluation of an economic entity.	The student is able to apply the methods of measurement and evaluation of an economic entity in a very good level.
EK_U03	The student is not able to use planning tools	The student is able to use planning tools	The student is able to use planning tools to a good extent.	The student is able to use planning tools to a very good extent.
EK_U04	Student cannot use spreadsheets	Student is able to use spreadsheets	The student is able to use spreadsheets to a good extent.	The student is able to use spreadsheets to a very good extent.
EK_U05	Students do not know the basics of economic analysis and controlling methods.	Student knows the basics of economic analysis and methods of financial controlling	The student knows well the basics of economic analysis and methods of financial controlling	The student knows very well the basics of economic analysis and methods of financial controlling
EK_K06	The student is not able to apply in practice the tools of financial controlling	The student is able to apply in practice the tools of financial controlling	The student is able to use the tools of financial controlling in practice.	The student is able to use financial controlling tools in practice to a very good extent.

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

Hourly teaching load and student workload	Full-time studies	Part-time studies
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1. Lectures (joint participation of academics and students)	10	8
2. Other forms (joint participation of academic staff and students)	20	10
3. Consultation with the teacher	10	15
Total 1+2+3	40	33
4. Internships (carried out by students on their own)	—	—
5. Student's own work (including homework and project work, preparation for a credit/exam)	35	42
Total 4+5	35	42
SUMMARY 1+2+3+4+5	75	75
Total ECTS credits according to the study plan	3	

Reference literature	<ol style="list-style-type: none"> 1. Dobija M., <i>Rachunkowość zarządcza i controlling</i>, PWN, Warszawa 2012 2. Dubisz J., Z. Olejniczak, <i>Rynek finansowy, efektywność, wycena, ryzyko</i>, WSzMiZ, Leszno 2012 3. Marciniak S., <i>Controlling. Filozofia. Projektowanie</i>, Difin Warszawa 2004 4. Nowak E., <i>Controlling w działalności przedsiębiorstwa</i>, PWE, Warszawa 2017 5. Nowak E., (red), <i>Controlling dla menedżerów</i>, CeDeWu, Warszawa 2013 6. Vollmuth H. J., <i>Controlling. Planowanie, kontrola i zarządzanie</i>, Placet, Warszawa 2003
Complementary literature	<ol style="list-style-type: none"> 1. Folga J, <i>Controlling w firmie. Praktyczne narzędzia, jak poprawić płynność finansową w przedsiębiorstwie</i>, Oficyna Prawa Polskiego, Warszawa 2014 2. Leszczyński Z., Wnuk T., <i>Controlling</i>, FRR, Warszawa 1999 3. Kuc B. R., <i>Kontroling narzędziem wczesnego ostrzegania</i>, PTM, Warszawa 2006 4. Kuc B. R., <i>Kontroling dla menedżerów ostrzegania</i>, OnePress Warszawa 2011