



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. |
|-----------------------------|---|

| 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 |
|-----------------------|--|---|
|-----------------------|--|---|

| | 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 |
| ... | |

| 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. |
|--|---------------------------------------|--|--------------------------------------|----------------------------------|

| 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. |

| | |
|--|---|
| | <ul style="list-style-type: none"><li data-bbox="564 192 1406 253">– Wnuk T., Management kosztami, budżetowanie i kontrola, INFOR, Warszawa 2002<li data-bbox="564 255 1353 344">– Analiza finansowa przedsiębiorstwa-ujęcie sytuacyjne, praca zbiorowa pod red. M. Hamrola, Wydawnictwo UE w Poznaniu, Poznań 2010<li data-bbox="564 347 1102 376">– Horvath P., Controlling, 12 Auflage 2014. |
|--|---|