



## DESCRIPTION OF THE OBJECT

|                       |                                       |
|-----------------------|---------------------------------------|
| <b>FIELD OF STUDY</b> | <b>MANAGEMENT</b>                     |
| <b>SPECIALISATION</b> | Accounting and finance in the company |
| <b>MODE OF STUDY</b>  | Full-time studies / Part-time studies |
| <b>SEMESTER</b>       | 3                                     |

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|--|--|--|
| <b>Name of the subject</b>                             | <b>Controlling financial</b>   |  |
| <b>Hourly dimension of particular forms of classes</b> | Full-time studies – 30<br>Part-time studies – 18                     |  |
|  | <ul style="list-style-type: none"> <li>lectures</li> </ul>           | Full-time studies – 10<br>Part-time studies – 8  |
|  | <ul style="list-style-type: none"> <li>Exercises/lektorat</li> </ul> | Full-time studies – 20 Exercises in the computer room<br>Part-time studies – 10 Exercises in the computer room |

|                             |  |
|-----------------------------|--|
| <b>Learning objectives:</b> | <ul style="list-style-type: none"> <li>- scope, areas and application of financial controlling in economic entities</li> <li>- objectives, principles, statistical and non-parametric methods in financial controlling</li> <li>- practical application of statistical methods of analysis and forecasting in financial controlling</li> </ul> |
|-----------------------------|--|

| <b>Learning outcomes for the subject</b> |  |   |  |
|--|--|---|--|
| <b>Number</b>                            | <b>Learning outcomes, a student who has successfully completed the course will be able to:</b> | <b>Reference of learning outcomes for the programme</b> | <b>The reference to the learning outcomes for the area</b> |
| 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   |

| <b>Content number</b> | <b>Educational/ curricular content</b> | <b>Reference to learning outcomes for the subject</b> |
|-----------------------|--|---|
|                       | <b>Lectures</b>                        |   |

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

|            |  |        |
|------------|--|--------|
|            | <b>Practical module</b>  |        |
| <b>T 1</b> | Controlling in Poland and European Union - principles, standards, requirements | EK_U01 |

| <b>Methods and forms of teaching</b>   | <b>Educational and curricular content</b> |
|--|---|
| 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?) - ...  |   |
| ...  |   |

|  |  |
|--|--|
| <b>Evaluation criteria in relation to particular learning outcomes</b> |  |
|--|--|

| Learning outcome | For assessment 2   | For assessment 3  | For assessment 4  | For assessment 5   |
|------------------|--|---|---|--|
| <b>EK_W01</b>    | 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                 |
| <b>EK_W02</b>    | 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. |
| <b>EK_U03</b>    | 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.   |
| <b>EK_U04</b>    | 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.   |
| <b>EK_U05</b>    | 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                   |
| <b>EK_K06</b>    | 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?) -                  |                                   |     |     |     |     |     |

|  |                   |                   |
|--|-------------------|-------------------|
| <b>Hourly teaching load and student workload</b> | 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)                        | 20        | 10        |
| 3. Consultation with the teacher   | 10        | 15        |
| <b>Total 1+2+3</b>   | <b>40</b> | <b>33</b> |
| 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        |
| <b>Total 4+5</b>   | <b>35</b> | <b>42</b> |
| <b>SUMMARY 1+2+3+4+5</b>   | <b>75</b> | <b>75</b> |
| <b>Total ECTS credits according to the study plan</b>                                      | <b>3</b>  |           |

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