

**Subject card**

<b>Subject name and code</b>	Controlling in Logistic Systems, PG_00053580						
<b>Field of study</b>	Economics, International Economic Relations						
<b>Date of commencement of studies</b>	October 2024		<b>Academic year of realisation of subject</b>		2024/2025		
<b>Education level</b>	Master's studies		<b>Subject group</b>		Obligatory subject group in the field of study Optional subject group		
<b>Mode of study</b>	part-time studies		<b>Mode of delivery</b>		e-learning		
<b>Year of study</b>	1		<b>Language of instruction</b>		Polish Polish		
<b>Semester of study</b>	1		<b>ECTS credits</b>		3.0		
<b>Learning profile</b>	academic		<b>Assessment form</b>		credit		
<b>Conducting unit</b>	Department of Logistics -> Faculty of Economics -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr hab. Cezary Mańkowski				
	<b>Teachers</b>		dr hab. Cezary Mańkowski				
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	0.0	20.0	0.0	0.0	0.0	20
	E-learning hours included: 20.0						
	eNauczanie source addresses: Moodle ID: 2303 Kontroling w systemach logistycznych <a href="https://mdl.ug.edu.pl/course/view.php?id=2303">https://mdl.ug.edu.pl/course/view.php?id=2303</a>						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan	Participation in consultation hours	Self-study	SUM		
	<b>Number of study hours</b>	20	0.0	0.0	20		
<b>Subject objectives</b>	The aim of the elective course is to implement selected educational objectives in the fields of knowledge, skills and social competences provided for economics and /or international economic relations in the subject of methods and tools of controlling in logistics systems						
<b>Learning outcomes</b>	<b>Course outcome</b>		<b>Subject outcome</b>		<b>Method of verification</b>		
	[MSGMU2_W04] has an in-depth knowledge of different types and elements of economic structures and institutions, including institutions, organisations and economic entities; understands the causes, course, scale and consequences of changes occurring in them, as well as relations between them on a national, international and intercultural scale; knows the theories explaining relations among them		The student has in-depth knowledge of the structure of the controlling system and its relationship with logistic structures		[SW4] test/exam - oral or written		
	[EKONMU2_W06] knows in advanced stage statistical and econometric methods and tools for description and macro- and microeconomic modelling of economic structures and public institutions and processes occurring in them		The student has in-depth knowledge of selected methods and tools of controlling in logistics		[SW4] test/exam - oral or written		

Subject contents	<p><b>1. Decision-making problems in logistics</b> The relational, integrating and coordinating nature of logistics. Logistics problems such as trade offs, make or buy, trade up. Information requirements of logistics systems</p> <p><b>2. Controlling as a management information system</b> The essence of controlling. Controlling information offer. Control information attributes</p> <p><b>3. Controlling logistics processes</b> The role and tasks of controlling logistics processes. Accounting as an information supply system for controlling logistics processes</p> <p><b>4. Controlling the level of market logistics service</b> Market logistics service level indicators. Application of qualitative evaluation calculus (QFD). Benchmarking</p> <p><b>5. Controlling the costs of logistics activities</b> The structure of cost accounting for logistics activities. Methodology of cost accounting for logistics activities</p>								
Prerequisites and co-requisites									
Assessment methods and criteria	<table border="1" data-bbox="451 432 1487 499"> <thead> <tr> <th data-bbox="451 432 798 465">Subject passing criteria</th> <th data-bbox="805 432 1141 465">Passing threshold</th> <th data-bbox="1149 432 1487 465">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="451 465 798 499">Test</td> <td data-bbox="805 465 1141 499">51.0%</td> <td data-bbox="1149 465 1487 499">100.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Test	51.0%	100.0%
Subject passing criteria	Passing threshold	Percentage of the final grade							
Test	51.0%	100.0%							
Recommended reading	Basic literature	<ol style="list-style-type: none"> <li>1. Śliwczyński B.: Controlling w zarządzaniu logistyką. Wyższa Szkoła Logistyki, Poznań 2007</li> <li>2. Mańkowski C.: Wybrane metody i narzędzia rachunku zarządczego i analizy odchyłeń. [W:] Logistyka ponad granicami. Red. S. Abt. ILiM, Poznań 2000</li> <li>3. Mańkowski C.: Aplikacja metodyki rachunku kosztów działań logistycznych [W:] Zeszyty Naukowe Uniwersytetu Gdańskiego. Ekonomika Transportu Lądowego. Nr 37/2008</li> <li>4. Mańkowski C.: Kontroling i logistyka zaopatrzenia jako czynniki synergiczne gospodarowania. Wydaw. Uniwersytetu Gdańskiego. Gdańsk 2005</li> </ol>							
	Supplementary literature	<ol style="list-style-type: none"> <li>1. Vollmuth H. J: Controlling. Planowanie, kontrola, zarządzanie. Wyd. Placet. Warszawa 1993</li> <li>2. Czasopismo: "Controlling i Rachunkowość Zarządcza w Firmie", "Logistyka", "Gospodarka Materiałowa i Logistyka"</li> </ol>							
	eResources addresses								
Example issues/ example questions/ tasks being completed	<p>What are the sources of decision-making problems in the logistics system?</p> <p>What is the relationship between management accounting, controlling and logistics?</p> <p>What information does the management accounting system provide for logistics controlling?</p> <p>What does controlling the level of market logistics service involve?</p> <p>List the methods and tools for controlling the level of logistics service on the market? What is logistics cost control?</p> <p>What does the logistics cost structure look like?</p> <p>List the methods and tools for controlling logistics costs?</p>								
Work placement	Not applicable								

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