

Subject card

Subject name and code	Controlling Techniques, PG_00124210						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish		
Semester of study	2	ECTS credits			3.0		
Learning profile	academic	Assessment form					
Conducting unit	Department of Corporate Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Dawid Szramowski					
	Teachers	mgr inż. Alicja Grzenkowicz dr Krzysztof Krzywdziński					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	15.0	0.0	0.0	0.0	45
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	45		10.0		20.0	75
Subject objectives	The aim of the course is to present the main tools of controlling in an enterprise, to provide skills for their practical application, including budgeting, conducting budget conferences, defining responsibility centers, and reporting.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W07] The student knows in detail the principles of project evaluation of finance and accounting (profitability of investment projects, assessment of the financial situation of the organization, risk assessment, threat of bankruptcy). The student can identify risks associated with the activities of the organization and correctly determine their consequences and methods of mitigation with the skillful use of theoretical knowledge using a specific research method.	The student acquires knowledge useful for understanding the processes of creating, monitoring, and settling budgets in an enterprise. This knowledge is universal and applicable to various types of enterprises. The lecture is based on standards related to management controlling in accordance with the German approach to operational controlling.	[SW2] presentation/project/paper/report [SW3] text preparation/written work
	[FiRMU2_W08] The student has in-depth knowledge of the formation and economic functioning of organizations commercial and public, their forms, phases of development, as well as financial conditions determining their value and economic success.	The student acquires knowledge useful for understanding the processes of creating, monitoring, and settling budgets in an enterprise. This knowledge is universal and applicable to various types of enterprises. The lecture is based on standards related to management controlling in accordance with the German approach to operational controlling.	[SW2] presentation/project/paper/report [SW3] text preparation/written work
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences. The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	The ability to practically use the main controlling tools, particularly budgeting, conducting budget conferences, defining responsibility centers, and reporting.	[SU2] presentation/project/paper/report [SU3] text preparation/written work
	[FiRMU2_K06] Creativity: - the student has the ability to think creatively, can go beyond the usual patterns, - can think and act in an entrepreneurial manner, - can flexibly adapt to the changing requirements of the environment.	Demonstrates creativity in goal formulation Works effectively in a team Understands team management processes Takes on leadership roles in small teams Maintains caution/criticism when expressing opinions Engages in discussions in a respectful and polite manner	[SK2] presentation/project/paper/report [SK3] text preparation/written work
	[FiRMU2_U03] The student can analyse in depth the causes, course and effects of processes and phenomena in finance and accounting using advanced theories and appropriate social sciences methods. Can verify simple research hypotheses. Can collect data using information technology.	The ability to practically use the main controlling tools, particularly budgeting, conducting budget conferences, defining responsibility centers, and reporting.	[SU2] presentation/project/paper/report [SU3] text preparation/written work
	[FiRMU2_U02] The student can use advanced theoretical knowledge to describe the causes and course of economic processes and phenomena. The student can formulate his own critical opinions.	The ability to practically use the main controlling tools, particularly budgeting, conducting budget conferences, defining responsibility centers, and reporting.	[SU2] presentation/project/paper/report
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	Demonstrates creativity in goal formulation Works effectively in a team Understands team management processes Takes on leadership roles in small teams Maintains caution/criticism when expressing opinions Engages in discussions in a respectful and polite manner	[SK2] presentation/project/paper/report [SK3] text preparation/written work

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Subject contents	<ol style="list-style-type: none"> 1. Management by Objectives (MBO) in an Enterprise 2. Balanced Scorecard (BSC) 3. The Role and Position of the Controller in an Enterprise 4. The Concept and Types of Budgets 5. Functions of Budgets 6. Principles of Defining Responsibility Centers 7. Budgeting Techniques and Methods 8. Budget Conference as a Controlling Tool 9. Creating a Responsibility Center Budget 10. Procedure for Creating the Master Budget in an Enterprise 11. Principles of Budget Settlement 									
Prerequisites and co-requisites	Knowledge of the Basics of Controlling									
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Example issues/ example questions/ tasks being completed										
Work placement	Not applicable									

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