

Subject card

Subject name and code	Financial controlling in the enterprise - lecture, PG_00133704						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			2.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Sebastian Susmarski				
	Teachers		dr Sebastian Susmarski				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15		0.0		35.0	50
Subject objectives	Introducing students to theoretical and practical principles of using controlling as a tool to enhance the financial efficiency of a company						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	The student knows and applies specialist terminology in the field of controlling.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	The student analyses the latest developments in the functioning of controlling systems using specialist literature.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	The student analyses complex organisational and legal regulations related to the use of controlling as a management decision support system.	[SK2] presentation/project/paper/report [SK5] implementation of a problem task
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	The student designs a controlling implementation system in a company using financial methods and tools.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	The student, at an advanced level, analyses the objectives, nature, and principles of rational decision-making using controlling in the area of a company's financial efficiency, assessing their applicability from both operational and strategic perspectives, while taking into account a changing market environment.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report [SW5] implementation of a problem task
Subject contents	Origin of Controlling; Methodology of Controlling; Principles of Management Decentralisation; Principles of Management by Objectives; Use of the Balanced Scorecard, Profit and Loss Account, and the DuPont Model in the Management by Objectives Process; Comparative Analysis of Actual vs Planned Results; Principles of Organising a Controlling Department in a Company; Methods of Implementing a Controlling System in a Company; Action Plan Schedule for the Implementation of a Controlling System; Analysis of Processes Subject to Management; Principles for Constructing a Budget Structure; Vertical and Horizontal Budget Analysis; Considering the Specific Nature of a Units Activity in the Budget Creation Process; Principles of Reporting on Budget Execution Analysis; Methods of Internal Settlements; Principles for Applying Internal Settlements; Impact of Internal Settlements on Cost Accounting; Principles for Constructing Strategic Planning Systems; Principles of Rolling Planning; Principles of Goal-Oriented Planning and Historical Trend Extrapolation.		
Prerequisites and co-requisites	None		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written test	51.0%	50.0%
	Written project and its presentation	51.0%	50.0%

Recommended reading	Basic literature	<p>1. E. Nowak (red.), Controlling dla menedżerów, CeDeWu, Warszawa 2023.</p> <p>2. M. Sierpińska, A. Sierpińska-Sawicz, R. Węgrzyn, Controlling finansowy w przedsiębiorstwie, Wydawnictwo PWN, Warszawa 2019.</p> <p>3. M. Dylewski, B. Filipiak, P. Szczypa, Budżetowanie w przedsiębiorstwie: aspekty rachunkowe, finansowe i zarządcze, CeDeWu, Warszawa 2018.</p> <p>4. G.K. Świdorska (red.), Controlling kosztów i rachunkowość zarządcza, Difin/Mac Consulting, Warszawa 2017.</p>
	Supplementary literature	<p>1. J. Nesterak, M. Jabłoński, M.J. Kowalski, Controlling procesów w praktyce przedsiębiorstw działających w Polsce, Wydawnictwo Uniwersytetu Ekonomicznego w Krakowie, Kraków 2020.</p> <p>2. E. Nowak, M. Nieplowicz (red.), Rachunkowość a controlling, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2014.</p> <p>3. M. Sierpińska, B. Niedbała, Controlling operacyjny w przedsiębiorstwie: centra odpowiedzialności w teorii i praktyce, Wydawnictwo Naukowe PWN, Warszawa 2011.</p> <p>4. J. Komorowski, Budgeting in Enterprise, Warsaw School of Economics, 2015.</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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