

**Subject card**

|  |  |  |                        |                                     |                        |            |     |
|--|--|--|------------------------|-------------------------------------|------------------------|------------|-----|
| <b>Subject name and code</b>                       | Controlling in public sector - lecture, PG_00134136  |  |                        |                                     |                        |            |     |
| <b>Field of study</b>                              | Taxes and Tax Consultancy  |  |                        |                                     |                        |            |     |
| <b>Date of commencement of studies</b>             | October 2024   | <b>Academic year of realisation of subject</b>           |                        |                                     | 2024/2025              |            |     |
| <b>Education level</b>                             | postgraduate studies   | <b>Subject group</b>                                     |                        |                                     | Optional subject group |            |     |
| <b>Mode of study</b>                               | part-time studies  | <b>Mode of delivery</b>                                  |                        |                                     | at the university      |            |     |
| <b>Year of study</b>                               | 1  | <b>Language of instruction</b>                           |                        |                                     | Polish                 |            |     |
| <b>Semester of study</b>                           | 2  | <b>ECTS credits</b>                                      |                        |                                     | 2.0                    |            |     |
| <b>Learning profile</b>                            | academic   | <b>Assessment form</b>                                   |                        |                                     |                        |            |     |
| <b>Conducting unit</b>                             | Katedra Bankowości i Finansów -> Faculty of Management   |  |                        |                                     |                        |            |     |
| <b>Name and surname of lecturer (lecturers)</b>    | <b>Subject supervisor</b>  |  | dr Sebastian Susmarski |                                     |                        |            |     |
|  | <b>Teachers</b>  |  |                        |                                     |                        |            |     |
| <b>Lesson types</b>                                | <b>Lesson type</b>   | Lecture  | Tutorial               | Laboratory                          | Project                | Seminar    | SUM |
|  | <b>Number of study hours</b>   | 14.0   | 0.0                    | 0.0                                 | 0.0                    | 0.0        | 14  |
|  | E-learning hours included: 0.0   |  |                        |                                     |                        |            |     |
| <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>   | 14   |                        | 0.0                                 |                        | 36.0       | 50  |
| <b>Subject objectives</b>                          | The aim of the course is to acquaint students with the specifics of the implementation and operation of the controlling system in public sector units and its impact on the shaping of their financial management. |  |                        |                                     |                        |            |     |

| Learning outcomes               | Course outcome   | Subject outcome   | Method of verification   |
|---------------------------------|--|---|--|
|                                 | [PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience   | The student understands the impact of controlling tools on the management process of public sector units.   | [SU1] oral statement/conversation/discussion<br>[SU2] presentation/project/paper/report<br>[SU5] implementation of a problem task                                      |
|                                 | [PiDPMU2_W02] He/she knows widened terminology and concepts of tax law and finance, demonstrates widened knowledge in the scope of general and formal substantive tax law and various types of economic structures and institutions.   | The student is able to communicate on specialised topics in controlling with diverse audiences.   | [SW1] oral statement/conversation/discussion<br>[SW5] implementation of a problem task   |
|                                 | [PiDPMU2_K01] The graduate understands the complexity of problems in the field of tax law, finance, accounting and related disciplines, and therefore is ready to critically assess the knowledge and content received in this field. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem - consulting experts in tax law, finance, accounting and related disciplines (especially researchers, experienced tax advisors, lawyers dealing with disciplines other than tax and balance sheet law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences | The student has acquired the basis for a critical assessment of the implementation and operation of the controlling system in public sector units. He/she also has the ability to discuss the causes and consequences of the application of selected controlling tools in the process of shaping the financial condition of public sector units.  | [SK1] oral statement/conversation/discussion<br>[SK2] presentation/project/paper/report<br>[SK4] test/exam - oral or written<br>[SK5] implementation of a problem task |
|                                 | [PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning  | The student is able to critically analyse the available literature and knows the sources of access to the latest knowledge in controlling.  | [SU1] oral statement/conversation/discussion   |
|                                 | [PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities  | The student has the ability to select controlling tools to the specifics of public sector units.  | [SW1] oral statement/conversation/discussion<br>[SW2] presentation/project/paper/report  |
|                                 | [PiDPMU2_U01] The graduate is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines in order to formulate and solve complex and unusual problems that may occur in this area, especially complex problems of tax analysis and accounting, especially complex validation and interpretation problems in the field of tax law and problems of tax analysis and accounting   | Students will be able to apply their theoretical knowledge of controlling and related disciplines in order to formulate and solve complex and untypical problems that may occur in this field, especially in terms of applying controlling tools and determining their impact on the financial management of public sector units, as well as assessing the functioning of this system and its consequences for the financial condition of public sector units.  | [SU2] presentation/project/paper/report<br>[SU3] text preparation/written work<br>[SU5] implementation of a problem task   |
|                                 | Subject contents   | <ol style="list-style-type: none"> <li>1. Theoretical foundations of controlling: essence of controlling, genesis of controlling, controlling concepts; elements of the controlling system: planning, directing, controlling.</li> <li>2. Public sector entities and their characteristics.</li> <li>3. Management of public sector entities based on controlling: elements of strategic planning, principles of separating budget centres.</li> <li>4. Cost accounting in controlling.</li> <li>5. Position of a controller in public sector entities.</li> <li>6. Implementation of operational and strategic controlling tools in the public sector, methods of assessing efficiency of public sector entities.</li> </ol> |  |
| Prerequisites and co-requisites |  |   |  |
| Assessment methods and criteria | Subject passing criteria   | Passing threshold   | Percentage of the final grade  |
|                                 | Final project  | 51.0%   | 50.0%  |
|                                 | Test   | 51.0%   | 50.0%  |

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|--|--------------------------|--|
| Recommended reading  | Basic literature         | <ol style="list-style-type: none"> <li>1. M. Dylewski, Planowanie budżetowe w podsektorze samorządowym. Uwarunkowania, procedury, modele, Wyd. Difin, Warszawa 2007,</li> <li>2. Sierpińska M. (red.), CONTROLLING FUNKCYJNY W PRZEDSIĘBIORSTWIE, WOLTERS KLUWER, Warszawa 2004,</li> <li>3. Wnuk-Pel T., Controlling operacyjny, Nieoczywiste, Warszawa 2021.</li> <li>4. Drysdale A., Financial Controller, Management Books 2000 Limited, Oxford 2010.</li> </ol> |
|  | Supplementary literature | <ol style="list-style-type: none"> <li>1. Sierpińska M., Sierpińska-Sawicz A., Węgrzyn R., Controlling finansowy w przedsiębiorstwie, PWN, Warszawa 2019</li> <li>2. Drysdale A., Financial Controller, Management Books 2000 Limited, Oxford 2010.</li> </ol>   |
|  | eResources addresses     | Adresy na platformie eNauczanie:   |
| Example issues/<br>example questions/<br>tasks being completed |                          |  |
| Work placement   | Not applicable           |  |

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