

Subject card

Subject name and code	Foundations of Corporate Controlling, PG_00154884						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2025/2026		
Education level	undergraduate studies		Subject group		Optional subject group Subject group related to scientific research in the field of study		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		8.0		
Learning profile	academic		Assessment form				
Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Siemionek-Lepczyńska				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	20.0	12.0	0.0	0.0	52
	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	52		30.0		118.0	200
Subject objectives	The aim of the classes is to familiarize students with the basic theoretical and practical issues related to financial controlling, so that they understand and are able to apply the basic instruments and tools of controlling in enterprise management.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_W06] The student has advanced knowledge of methods and tools, including data acquisition and analysis techniques, appropriate to management science and quality, which allow describing economic structures and institutions and the processes within and between them.	Has knowledge of advanced methods and tools, including data collection and analysis techniques used in management and quality sciences, which enable the description of economic structures and institutions as well as the processes occurring within and between them.	[SW5] implementation of a problem task
	[FiRL3_K02] Cooperation: - can harmoniously interact and work in a group, taking on different roles in it - is able to agree with the group on goals and division of tasks - is open-minded and respects the differences of other team members.	Able to cooperate effectively and work in a team, taking on various roles.	[SK1] oral statement/conversation/discussion
	[FiRL3_K01] Self-development: - understands the need for development and lifelong learning - is able to supplement and improve the acquired knowledge and skills - knows his strengths and weaknesses, sets ambitious goals to the best of his ability - knows how to accept failure and admit mistakes.	Knows the importance of continuous development and lifelong learning.	[SK1] oral statement/conversation/discussion
	[FiRL3_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting, and other social sciences. The student understands and can explain the content of announcements of economic institutions, articles published in the daily press and journals in the field of finance (excluding scientific journals). The student correctly applies concepts of social sciences.	Understands and is able to properly analyze complex economic phenomena related to finance, accounting and other areas of social sciences.	[SU2] presentation/project/paper/report
	[FiRL3_U02] The student can acquire data from various sources to analyze specific economic processes and phenomena related to finance. Is able to use information technologies.	Is able to collect data from various sources to analyze specific processes and phenomena in the field of finance.	[SU3] text preparation/written work
	[FiRL3_W09] The student knows the principles of formation and economic functioning of commercial and public sector organizations, their forms, phases of development, as well as the financial conditions determining their value and economic success.	Has knowledge of the establishment and economic functioning of companies and public institutions, understands their various forms and stages of development, and knows the financial factors that affect their value and economic success.	[SW4] test/exam - oral or written
Subject contents	1. Organization of controlling (essence of controlling - definitions, classification, connections, organizational conditions of controlling - management by objectives, decentralization of management, functions of controlling and the role of the controller in the enterprise, types of controlling).2. Controlling models (basic models of controlling - feedback and feedforward, comparison methods: comparison with norms, comparison in time, comparison in space, methods of deviations).3. Basics of budgeting (essence and functions of budgets and budgeting, budgeting of the level of activity, revenues and costs, case study, structure and principles of preparing the main budget).4. Responsibility centers (separating responsibility centers - MPK, MPZ, etc., operational controlling - assessment of budget implementation for separate responsibility centers and the company as a whole).5. MPK budget (MPK budget, elements of management accounting, according to the ABC formula, operational controlling - activity-based costing - ABC).6. Principles and techniques of budgeting (principles and techniques of budgeting, developing a model of budget sheets for an example enterprise).7. Budgeting procedure (organization of the budgeting system, including budgeting procedures for the selected enterprise).8. IT tools in controlling (use of MS Excel in reporting and analyses).		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	50.0%
	exam	51.0%	50.0%

Recommended reading	Basic literature	J. Goliszewski, Controlling. Concept, application, implementation. Wydawnictwo Nieoczywiste, Warsaw 2022. B. Niedbała, M. Sierpiska, Operational controlling in the enterprise. Ed. Scientific PWN, Warsaw 2022.
	Supplementary literature	J. Nesterak, Management Controlling. Wolters Kluwer Polska SA. Warsaw 2015. M. Pazdzior, W. Janik, Financial controlling as a tool for enterprise management. Lublin University of Technology, Lublin 2015. M. Brojak-Trzaskowska, M. Porada-Rochon, A. Surmacz, Budgeting and controlling in the enterprise. CeDeWu Publishing House, Warsaw 2022.
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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