Subject card

<table>
<tr><td>Subject name and code</td><td colspan="7">Controlling in Corporate Management, PG_00156864</td></tr>
<tr><td>Field of study</td><td colspan="7">Finance and Accounting</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2024</td><td colspan="2">Academic year of realisation of subject</td><td colspan="3">2026/2027</td></tr>
<tr><td>Education level</td><td colspan="2">undergraduate studies</td><td colspan="2">Subject group</td><td colspan="3">Optional subject group
Subject group related to scientific research in the field of study</td></tr>
<tr><td>Mode of study</td><td colspan="2">full-time studies</td><td colspan="2">Mode of delivery</td><td colspan="3">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">3</td><td colspan="2">Language of instruction</td><td colspan="3">Polish</td></tr>
<tr><td>Semester of study</td><td colspan="2">5</td><td colspan="2">ECTS credits</td><td colspan="3">7.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="3"></td></tr>
<tr><td>Conducting unit</td><td colspan="7">Katedra Finansów Przedsiębiorstw -> Faculty of Management -> Rektor</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="5">dr Dawid Szramowski</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="5"></td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>30.0</td><td>30.0</td><td>15.0</td><td>0.0</td><td>0.0</td><td>75</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td colspan="2">Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">75</td><td colspan="2">14.0</td><td>86.0</td><td>175</td></tr>
<tr><td>Subject objectives</td><td colspan="7">The aim of the course is to familiarize students with advanced topics in financial controlling so that they understand and are able to apply controlling instruments and tools in enterprise management.</td></tr>
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Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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.	Understands the principles of creation and economic functioning of commercial and public sector organizations, their forms, stages of development, as well as the financial conditions determining their value and economic success.	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[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.	elf-Improvement: [Understands the need for lifelong development and learning; is capable of supplementing and refining acquired knowledge and skills; knows their strengths and weaknesses, sets ambitious goals aligned with their capabilities; is able to accept failure and admit mistakes.]	[SK2] presentation/project/paper/report [SK5] implementation of a problem task
	[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 obtain data from various sources to analyze specific economic processes and phenomena related to finance. Is proficient in using information technologies.	[SU2] presentation/project/paper/report [SU3] text preparation/written work [SU5] 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.	Collaboration: [Is capable of working harmoniously and effectively in a group, taking on various roles within it; can agree on goals and task distribution with the group; is open-minded and respects the diversity of other team members.]	[SK2] presentation/project/paper/report [SK5] implementation of a problem task
	[FiRL3_W08] The student knows the principles of evaluating projects in the field of finance (profitability of investment projects, assessment of the financial situation of the organization, risk assessment, threat of bankruptcy).	Understands the principles of evaluating financial undertakings (investment project profitability, assessment of an organization's financial situation, risk evaluation, and bankruptcy threat assessment).	[SW4] test/exam - oral or written [SW3] text preparation/written work
	[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 can correctly interpret complex economic phenomena within the field of management and quality sciences. Understands and can explain the content of communications from economic institutions, as well as articles published in daily newspapers and financial magazines (excluding scientific journals). Properly applies concepts from the social sciences.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task

Subject contents	**Elements of Managerial Analysis** Multi-block and multi-stage revenue, cost, and financial coverage accounting Cost classification for controlling purposes **Psychology in Controlling** Psychological aspects of controlling, including communication, negotiation, and conflict resolution **Strategic Controlling** Analysis of the company and its environment Formulating long-term market and financial goals for the company SWOT analysis **Project Controlling** Project analysis using the Earned Value Management (EVM) method **Reporting** Budget performance reports Creating budget performance reports **Forecasting** Creating forecasts **Case Study Analysis** Controlling analysis for a selected manufacturing company Functional controlling analysis for a selected service company Controlling analysis for a selected public administration unit **Controlling Functional Areas** Functional controlling areas Personnel controlling analysis for a sample company Selected functional controlling areas: ecological, quality, promotion, and data processing **Controlling Implementation** Implementation of controlling in a selected company Analysis of controlling from an implementation perspective in a chosen company **IT Tools** Use of MS Excel in reporting and advanced analytical techniques
Prerequisites and co-requisites	Knowledge of the structure of financial statements, basic concepts in corporate finance, and controlling.

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Written Exam	51.0%	100.0%

Recommended reading

Basic literature	A. Siemionek, Ewolucja metody budżetowania stosowanych przez przedsiębiorstwa , w: Finanse przedsiębiorstw i rachunkowość - ujęcie teoretyczne i aplikacyjne / Wasilewski Mirosław, Mądra-Sawicka Magdalena (red.), 2019, Warszawa, Wydawnictwo SGGW D. Wieczorek, Warunki skutecznej kontroli kosztów projektów, Zarządzanie i Finanse, tom 16 (4), Sopot 2018. J. Goliszewski, Controlling. Koncepcja, zastosowanie, wdrożenie. Wydawnictwo Nieoczywiste, Warszawa 2022 J. Nesterak, Controlling zarządczy. Wolters Kluwer Polska SA. Warszawa 2015 T. Wnuk-Pel, Controlling kosztów. Wydawnictwo Nieoczywiste, Warszawa 2022 B. Literatura uzupełniająca M. Brojak-Trzaskowska, M. Porada-Rochoń, A. Surmacz, Budżetowanie i controlling w przedsiębiorstwie. Wydawnictwo CeDeWu, Warszawa 2022 M. Chomuszko, Controlling procesów. Wydawnictwo Naukowe PWN, Warszawa 2022

	Supplementary literature	E. Janczyk-Strzała, Controlling w przedsiębiorstwach produkcyjnych. Wydawnictwo CeDeWu, Warszawa 2022 B. Niedbała, M. Sierpińska, Controlling operacyjny w przedsiębiorstwie. Wyd. Naukowe PWN, Warszawa 2022 M. Paździor, W. Janik, Controlling finansowy jako narzędzie zarządzania przedsiębiorstwami. Politechnika Lubelska, Lublin 2015 M. Sierpińska, A. Sierpińska-Sawicz, R. Węgrzyn, Controlling finansowy w przedsiębiorstwie. Wydawnictwo Naukowe PWN, Warszawa 2019 T. Wnuk-Pel, Controlling strategiczny. Wydawnictwo Nieoczywiste, Warszawa 2019
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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