Subject card

Subject name and code	Financial controlling in the enterprise - lecture, PG_00133887		
Field of study	Taxes and Tax Consultancy		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2026/2027
Education level	Bachelor’s studies	Subject group	Obligatory subject group 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	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		

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	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	10	0.0	40.0	50

Subject objectives	To equip students with the essential theoretical and practical knowledge required to apply controlling as a strategic tool for enhancing the efficiency of financial management within an enterprise.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[PiDPL3_WG03] has knowledge about the subject of regulation of selected specific issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting	The student demonstrates the ability to recognize, understand, and appropriately use specialized vocabulary in the domain of controlling.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report
[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	The student demonstrates an advanced ability to assess and apply the principles of rational decision-making in the context of financial efficiency, utilizing controlling methods and tools.	[SW2] presentation/project/paper/ report [SW5] implementation of a problem task
[PiDPL3_WK07] Has elementary knowledge of the principles of creating and developing basic forms of entrepreneurship	The student is capable of creating a comprehensive system for implementing controlling in a company, applying relevant financial instruments and methodologies to support strategic and operational decision-making.	[SW2] presentation/project/paper/ report [SW5] implementation of a problem task
[PiDPL3_KO03] is ready to think and act in an entrepreneurial manner, with particular emphasis on the specifics of the professional activity of a tax advisor and the possibilities of using tax optimization rules	The student demonstrates the ability to critically evaluate contemporary solutions and innovations in controlling systems, based on specialized academic and professional literature.	[SK2] presentation/project/paper/ report [SK8] observation of student's independent or team work
[PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting	The student is able to identify, understand, and appropriately apply key terms and concepts related to controlling in both theoretical and practical contexts.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report

Subject contents

Origins and evolution of controlling, Methodology of controlling, Principles of management by objectives (MBO), Application of the Balanced Scorecard, Profit and Loss Account, and DuPont Model in MBO processes, Organizational principles of a controlling department within a company, Methods for implementing a controlling system in an enterprise, Action plan and timeline for controlling system implementation, Vertical and horizontal budget analysis, Methods of internal settlements
Principles of goal-oriented planning and extrapolation of historical trends.

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Written test.	51.0%	50.0%
Completion and presentation of a project.	51.0%	50.0%

Recommended reading

Basic literature	1. E. Nowak (red.), Controlling dla menedżerów, CeDeWu, Warszawa 2023. 2. M. Sierpińska, A. Sierpińska-Sawicz, R. Węgrzyn, Controlling finansowy w przedsiębiorstwie, Wydawnictwo PWN, Warszawa 2019. 3. M. Dylewski, B. Filipiak, P. Szczypa, Budżetowanie w przedsiębiorstwie: aspekty rachunkowe, finansowe i zarządcze, CeDeWu, Warszawa 2018. 4. G.K. Świderska (red.), Controlling kosztów i rachunkowość zarządcza, Difin/Mac Consulting, Warszawa 2017.
Supplementary literature	1. J. Nesterak, M. Jabłoński, M.J. Kowalski, Controlling procesów w praktyce przedsiębiorstw działających w Polsce, Wydawnictwo Uniwersytetu Ekonomicznego w Krakowie, Kraków 2020. 2. E. Nowak, M. Nieplowicz (red.), Rachunkowość a controlling, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2014. 3. M. Sierpińska, B. Niedbała, Controlling operacyjny w przedsiębiorstwie: centra odpowiedzialności w teorii i praktyce, Wydawnictwo Naukowe PWN, Warszawa 2011. 4. J. Komorowski, Budgeting in Enterprise, Warsaw School of Economics, 2015.
eResources addresses	

Example issues/ example questions/ tasks being completed

Work placement

Not applicable

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