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 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	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					
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	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[PiDPL3_WK07] Has elementary knowledge of the principles of creating and developing basic forms of entrepreneurship</td><td>The student demonstrates the ability to critically assess advanced organizational and legal frameworks governing the application of controlling systems as tools for managerial decision-making.</td><td>[SW2] presentation/project/paper/ report [SW5] implementation of a problem task</td></tr><tr><td>[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance</td><td>The student demonstrates advanced analytical skills in evaluating the goals, characteristics, and principles of rational decision-making supported by controlling tools, with a focus on financial efficiency. The student is able to assess the relevance of these approaches in operational and strategic management, taking into account changing market environments.</td><td>[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report [SW5] implementation of a problem task</td></tr><tr><td>[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</td><td>The student demonstrates the ability to critically evaluate current developments and innovations in controlling systems, based on professional and academic sources.</td><td>[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report</td></tr><tr><td>[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</td><td>The student is able to identify, understand, and appropriately apply key terms and concepts related to controlling in both theoretical and practical contexts.</td><td>[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report</td></tr><tr><td>[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</td><td>The student demonstrates the ability to develop and structure a controlling system tailored to the needs of a company, applying appropriate financial instruments and implementation techniques.</td><td>[SK2] presentation/project/paper/ report [SK5] implementation of a problem task</td></tr></table>
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; 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; Vertical and Horizontal Budget Analysis; Principles of Reporting on Budget Execution Analysis; Methods of Internal Settlements; Principles for Constructing Strategic Planning Systems; Principles of Goal-Oriented Planning and Historical Trend Extrapolation.
Prerequisites and co-requisites	
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Written test</td><td>51.0%</td><td>50.0%</td></tr><tr><td>**Written project and its presentation**</td><td>51.0%</td><td>50.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>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.</td></tr></table>

	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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