University of Gdańsk

Subject card

Subject name and code	Performance Management, PG_00171347		
Field of study	Economics		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2025/2026
Education level	Master’s studies	Subject group	Obligatory subject group in the field of study Optional subject group
Mode of study	part-time studies	Mode of delivery	at the university
Year of study	1	Language of instruction	Polish
Semester of study	2	ECTS credits	2.0
Learning profile	academic	Assessment form	
Conducting unit	Department of Microeconomics -> Faculty of Economics -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Leszek Czerwonka	
	Teachers		

Lesson types							
	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	20.0	0.0	0.0	0.0	20
	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	20	13.0	17.0	50

Subject objectives	The objective of the course is to acquaint students with the problems of managing corporate performance.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONMU2_K01] recognises the importance of knowledge in the field of economics in the process of identifying and solving economic problems and of consulting experts when having difficulties in solving them independently	The student recognises the importance of knowledge of economics in the process of identifying and solving economic problems related to the financial performance of enterprises and of consulting experts when difficulties arise in solving them independently.	[SK4] test/exam - oral or written
	[EKONMU2_U02] can use acquired knowledge to describe and analyse the causes and course of economic and social processes and phenomena, and can formulate his/her own opinions and critically select data and analysis methods based on the achievements of economic and social sciences	The student is able to use his/her knowledge to describe and analyse the causes and course of economic and social processes and phenomena influencing the financial results of an enterprise, and is able to formulate his/her own opinions and critically select data and methods of analysis on the basis of the achievements of economic and social sciences.	[SU4] test/exam - oral or written
	[EKONMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; can assess risks and threats and find ways of counteracting their effects	The student is prepared to think and act in an entrepreneurial manner; adapts to new situations and conditions, takes on the challenges of creative thinking, acquires resilience in the face of failure, is able to assess risks and threats and find ways to counteract their effects, bearing in mind the financial performance of the enterprise.	[SK4] test/exam - oral or written
	[EKONMU2_W08] has an in-depth knowledge of processes occurring in enterprises and economic organisations and with related areas, as well as of processes of change in public institutions; knows methods of research on the regularities governing these changes, taking into account the influence of external stakeholders on them	The student has in-depth knowledge of the processes taking place in enterprises and economic organisations and at the intersection with related areas, the impact of these processes on the financial results of the enterprise, as well as of the processes of change in public institutions, and knows methods for studying the regularities governing these changes, taking into account the influence of external stakeholders on them.	[SW4] test/exam - oral or written
	[EKONMU2_U06] can practically apply various forms and range of acquired knowledge in economics, finance and management, supplementing it with an independent critical analysis of its efficiency and usefulness	The student has the ability to put into practice the various forms and range of knowledge acquired in economics, finance and management in relation to corporate financial performance management, complementing this with an independent critical analysis of effectiveness and relevance.	[SU4] test/exam - oral or written
	[EKONMU2_W04] knows different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	The student is familiar with the different types of economic and social ties linking the stakeholders of enterprises and the regularities between them, and has in-depth knowledge of economic and financial ties and their links to the financial performance of the enterprise.	[SW4] test/exam - oral or written
	[EKONMU2_W07] has an in-depth knowledge of economic and financial principles governing the functioning and management of economic entities and organisations, as well as of systems of legal, organisational, professional, moral and ethical norms and rules organising public structures and institutions, both in the national and international spheres	The student has in-depth knowledge of the economic and financial principles of the functioning and management of economic entities and organisations, their impact on the financial performance of the enterprise, as well as of the systems of legal, organisational, professional, moral and ethical norms and rules organising public structures and institutions, both in the national and international spheres.	[SW4] test/exam - oral or written

	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[EKONMU2_K05] correctly identifies, diagnoses and solves dilemmas and alternative solutions related to the profession</td><td>The student correctly identifies, diagnoses and resolves dilemmas and different options for solutions related to the profession, bearing in mind their possible impact on the financial performance of the company. A student studies additional examples and tasks, which are discussed and reviewed during office hours with the teacher.</td><td>[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written</td></tr><tr><td>[EKONMU2_U07] can independently propose solutions to complex economic or social problems, select methods of analysis and conduct conclusive procedures in this respect</td><td>The student is able to independently propose solutions to a complex economic or social problem affecting the financial performance of the enterprise, select methods of analysis and carry out conclusive procedures in this respect.</td><td>[SU4] test/exam - oral or written</td></tr></table>
Subject contents	A Information, technology and systems for organisational performance 1. Information management 2. Sources of information 3. Information systems and data analysis B Cost accounting and management accounting models 1. Activity-based costing 2. Target costing 3. Life-cycle costing 4. Constraint theory and throughput accounting 5. Environmental accounting C Decision support methods 1. Relevant cost analysis 2. Cost-volume-profit (CVP) analysis 3 Limiting factors 4. Pricing decisions 5. Make-or-buy decisions and other short-term decisions 6. Risk and uncertainty in the decision-making process D Budgeting and control 1. Budgetary systems and types of budgets 2. Quantitative analysis in budgeting 3. Standard costing 4. Material mix and yield variances 5. Sales mix and quantity variances 6. Planning and operational variances 7. Performance and variance analysis E Performance measurement and control 1. Performance analysis in private sector organisations 2. Divisional performance and transfer pricing 3. Performance analysis in non-profit organisations and the public sector 4. External aspects and impact on performance Questions that arise during the reflection and repetition of the course content or interpretative problems accompanying it will also be addressed during office hours.
Prerequisites and co-requisites	Basic knowledge of finance, accounting, management accounting and managerial economics.
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></td><td>51.0%</td><td>100.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>1. Jaworski J., Czerwonka L., Cykl operacyjny i jego elementy składowe a rentowność spółek notowanych na GPW w Warszawie , "Prace Naukowe Uniwersytetu Ekonomicznego We Wrocławiu", 2018, nr 533, s. 110-118. 2. Kołatka M., Inwestycje giełdowe zależne od fazy cyklu koniunkturalnego - przykład WIG , "Studia Ekonomiczne. Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach", 2019, nr 387, s. 55-67. 3. ACCA materials 2017. 4. Dylewski M., Filipiak B., Szczypa P., Budżetowanie w przedsiębiorstwie, CeDeWu, Warszawa 2014.</td></tr><tr><td>Supplementary literature</td><td>1. Zyznarska-Dworczak B., Jak zarządzać kosztami w przedsiębiorstwie, Difin, Warszawa 2012. 2. Surmacz A.O., Brojak-Trzaskowska M., Porada-Rochoń M., Lubomska-Kalisz J., Budżetowanie i controlling w przedsiębiorstwie, CeDeWu, Warszawa 2010.</td></tr><tr><td>eResources addresses</td><td>Adresy na platformie eNauczanie:</td></tr></table>
Example issues/ example questions/ tasks being completed	Based on the data you have, calculate the material price variance and the material usage variance.

Work placement	Not applicable

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