

Subject card

Subject name and code	Controlling in Logistic Systems, PG_00171427						
Field of study	Economics, International Economic Relations						
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		e-learning		
Year of study	1		Language of instruction		Polish		
Semester of study	1		ECTS credits		3.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Logistics -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Cezary Mańkowski				
	Teachers		dr hab. Cezary Mańkowski				
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: 20.0						
	eNauczanie source address: https://mdl.ug.edu.pl/course/view.php?id=2303 Moodle ID: 2303 Kontroling w systemach logistycznych https://mdl.ug.edu.pl/course/view.php?id=2303						
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		42.0	75
Subject objectives	The aim of the elective course is to implement selected educational objectives in the fields of knowledge, skills and social competences provided for economics and /or international economic relations in the subject of methods and tools of controlling in logistics systems of economic entities						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[MSG3_K05] correctly identifies, diagnoses and solves dilemmas and various options of solutions related to the profession		Correctly identifies, diagnoses and resolves dilemmas and various solution options related to the profession of a logistics systems controller		[SK4] test/exam - oral or written		
	[MSG3_U08] uses basic methods and computer programmes as well as marketing techniques and tools to acquire and analyse data necessary in his/ her professional work to diagnose economic processes and make adequate economic decisions		Uses basic methods and computer programs to analyze data necessary in the professional work of a logistics systems controller		[SU4] test/exam - oral or written		
	[MSG3_W10] knows selected methods and tools, including IT tools and data acquisition techniques, which make it possible to describe and analyse economic entities operating on the international market; knows the processes and phenomena occurring in them and between them, and processes supporting decision-making		Knows selected methods and tools of controlling in logistics systems. If necessary, consult with the teacher.		[SW4] test/exam - oral or written		

Subject contents	1. Decision-making problems in logistics The relational, integrating and coordinating nature of logistics. Logistics problems such as trade offs, make or buy, trade up. Information requirements of logistics systems 2. Controlling as a management information system The essence of controlling. Controlling information offer. Control information attributes 3. Controlling logistics processes The role and tasks of controlling logistics processes. Accounting as an information supply system for controlling logistics processes 4. Controlling the level of market logistics service Market logistics service level indicators. Application of qualitative evaluation calculus (QFD). Benchmarking 5. Controlling the costs of logistics activities The structure of cost accounting for logistics activities. Methodology of cost accounting for logistics activities		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Test	51.0%	100.0%
Recommended reading	Basic literature	1. Śliwczyński B.: Controlling w zarządzaniu logistyką. Wyższa Szkoła Logistyki, Poznań 2007 2. Mańkowski C.: Wybrane metody i narzędzia rachunku zarządczego i analizy odchyleń. [W:] Logistyka ponad granicami. Red. S. Abt. ILiM, Poznań 2000 3. Mańkowski C.: Aplikacja metodyki rachunku kosztów działań logistycznych [W:] Zeszyty Naukowe Uniwersytetu Gdańskiego. Ekonomia Transportu Lądowego. Nr 37/2008 4. Mańkowski C.: Kontroling i logistyka zaopatrzenia jako czynniki synergiczne gospodarowania. Wydaw. Uniwersytetu Gdańskiego. Gdańsk 2005	
	Supplementary literature	1. Vollmuth H. J: Controlling. Planowanie, kontrola, zarządzanie. Wyd. Placet. Warszawa 1993 2. Czasopismo: "Controlling i Rachunkowość Zarządcza w Firmie", "Logistyka", "Gospodarka Materialowa i Logistyka"	
	eResources addresses		
Example issues/ example questions/ tasks being completed	What are the sources of decision-making problems in the logistics system? What is the relationship between management accounting, controlling and logistics? What information does the management accounting system provide for logistics controlling? What does controlling the level of market logistics service involve? List the methods and tools for controlling the level of logistics service on the market? What is logistics cost control? What does the logistics cost structure look like? List the methods and tools for controlling logistics costs?		
Work placement	Not applicable		

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