

**Subject card**

<b>Subject name and code</b>	Foundations of Corporate Controlling, PG_00178556						
<b>Field of study</b>	Finance and Accounting						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2027/2028		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Optional subject group Subject group related to scientific research in the field of study		
<b>Mode of study</b>	part-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	4	<b>ECTS credits</b>			7.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>	Department of Corporate Finance -> Faculty of Management -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Anna Siemionek-Lepczyńska				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	16.0	16.0	8.0	0.0	0.0	40
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	40		2.0		133.0	175
<b>Subject objectives</b>	Learning the theoretical and methodological foundations of controlling and the practical applications of selected controlling instruments in enterprise management.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_W08] The student has advanced knowledge and understanding of the interrelationship of accounting and finance with business in a changing environment and the accompanying contemporary challenges and dilemmas in this context.	The student has knowledge of the relationship between accounting, finance and running a business, taking into account the impact of a dynamically changing environment.	[SW2] presentation/project/paper/report
	[FiRL3_W09] The student with an advanced degree knows and understands the general principles of creating and developing various forms of entrepreneurship using knowledge from management, quality sciences, economics and finance.	The student understands the principles of creating and developing various forms of economic activity, being able to use knowledge of controlling, management, economics and finance to support decision-making processes.	[SW2] presentation/project/paper/report
	[FiRL3_U04] The student is able—from the perspective of finance and accounting—to correctly select and properly apply methods and tools from the fields of management and quality sciences, economics, and finance to analyse and forecast economic processes and evaluate economic phenomena.	The student specifies, estimates and verifies econometric models describing phenomena related to the financial market and corporate finance, makes forecasts based on them and assesses the correctness of the forecasts obtained.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written [SU5] implementation of a problem task
	[FiRL3_U06] The student can use and integrate knowledge from management and quality sciences, as well as economics and finance, to resolve dilemmas and solve complex problems that arise in professional work in finance and accounting.	The student is able to use knowledge of management, finance, accounting and economics in order to analyze and solve decision-making problems typical of controlling in enterprises.	[SU4] test/exam - oral or written
[FiRL3_W03] The student knows and understands, to an advanced degree - from the perspective of finance and accounting - the internal and external relations of institutions and organizations with particular emphasis on financial security systems.	The student understands the mechanisms of the financial market and the role of its institutions, and is able to recognize and classify the basic financial instruments used in controlling.	[SW2] presentation/project/paper/report	
Subject contents	<ol style="list-style-type: none"> <li>1. The essence of controlling - the origin, concept, tasks and concepts of controlling in an enterprise.</li> <li>2. Functions of controlling and the role of the controller in an enterprise.</li> <li>3. Types of controlling, criteria for systematizing controlling in an enterprise, classifications of controlling.</li> <li>4. Strategic controlling - introduction</li> <li>5. Operational controlling - introduction</li> <li>6. Characteristics of basic controlling tools.</li> <li>7. Organization and implementation of controlling in an enterprise</li> <li>8. Controlling in the face of the challenges of the future of responsibility</li> </ol>		
Prerequisites and co-requisites	Students should know the basics of accounting, management and business finance.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	project	51.0%	50.0%
	exam	51.0%	50.0%
Recommended reading	Basic literature	<ol style="list-style-type: none"> <li>1. Nowak E., Controlling dla menedżerów, CeDeWu, 2023.</li> <li>2. Dobija M., Rachunkowość zarządcza i controlling, PWN 2011.</li> </ol>	
	Supplementary literature	<ol style="list-style-type: none"> <li>1. Wnuk-Pel T. Controlling strategiczny, Wydawnictwo Nieoczywiste, 2023.</li> <li>2. Wnuk-Pel T. Controlling operacyjny, Wydawnictwo Nieoczywiste, 2022.</li> <li>3. Fischer T., Controlling, Wydawnictwo Schäffer-Poeschel, 2015.</li> </ol>	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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