

Subject card

Subject name and code	Controlling, PG_00202462						
Field of study	Economics, International Economic Relations, International Business, Logistics and Mobility						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
Education level	Master's studies		Subject group		Obligatory subject group in the field of study Optional subject group		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		English		
Semester of study	3		ECTS credits		5.0		
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	30.0	0.0	0.0	0.0	30
	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	30		0.0		95.0	125
Subject objectives	Achievement of the selected learning objectives in terms of knowledge, skills and social competence related to controlling						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[IBL3_K04] is ready to think and act in an entrepreneurial manner	is ready to think and act in an entrepreneurial manner	[SK2] presentation/project/paper/report
	[MSG3_U01] can correctly interpret and explain economic and social phenomena, analyse their causes, course and connections between these phenomena using the acquired knowledge of economics, finance and international economic relations	is able to correctly interpret and explain economic and social phenomena, analyze their causes, course and connections between these phenomena, using their knowledge in the field of controlling	[SU2] presentation/project/paper/report
	[EKONMU2_U03] can analyse causes and course of economic and social processes and phenomena, formulate his/her own opinions on the subject, construct research hypotheses, and select and apply methods of their verification	is able to analyze the causes and course of economic processes using controlling methods and tools	[SU2] presentation/project/paper/report
	[EKONL3_U03] is able to analyse the causes and course of specific economic and social processes and phenomena, and accurately analyse these phenomena using adequate methods and tools economic and social	is able to analyze the causes and course of specific economic and social processes and phenomena and accurately analyze these phenomena using adequate methods and tools for controlling business processes	[SU2] presentation/project/paper/report
	[IBMU2_K05] is ready independently identify, diagnose and resolve dilemmas and alternative solutions related to international business	is ready to independently identify, diagnose and solve dilemmas and alternative solutions related to controlling business processes	[SK2] presentation/project/paper/report
	[EKONMU2_K05] correctly identifies, diagnoses and solves advanced dilemmas and alternative solutions related to the profession	is able to critically identify and diagnose business processes from the point of view of controlling	[SK2] presentation/project/paper/report
	[MSGMU2_K06] is ready to independently identify, diagnose and responsibly resolve dilemmas and alternative solutions related to his/her profession and the development of professional achievements	demonstrates readiness to independently identify, diagnose and responsibly resolve dilemmas and various variants of solutions related to the performance of controlling business processes	[SK2] presentation/project/paper/report
	[LMMU2_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	demonstrates a willingness to think and act in an entrepreneurial manner	[SK2] presentation/project/paper/report
	[MSGMU2_U02] can observe, evaluate and critically analyse the causes and course of processes and phenomena taking place in the open economy; can formulate his/her own opinions on the subject, interpret statistical data and economic indicators necessary in this respect, and also forecast economic processes and phenomena using advanced methods and tools applied in economic sciences	can interpret indicators related to controlling business processes	[SU2] presentation/project/paper/report
	[LMMU2_U03] can analyse causes and course of logistics and mobility processes and systems, formulate his/her own opinions on the subject, construct research hypotheses, and select and apply methods of their verification	can analyze the causes and course of logistics processes and systems	[SU2] presentation/project/paper/report
	[IBL3_U01] can interpret and explain economic phenomena, analyse their causes, course and connections within these phenomena using the acquired knowledge of international business, economics and finance and complementary disciplines	is able to interpret and explain economic phenomena, analyze their causes, course and relationships between them, using acquired knowledge in the field of controlling	[SU2] presentation/project/paper/report

	Course outcome	Subject outcome	Method of verification
	[MSGL3_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 controlling of business processes	[SK2] presentation/project/paper/report
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	correctly identifies, diagnoses and resolves dilemmas and various solution options related to the controlling of business processes	[SK2] presentation/project/paper/report
	[IBMU2_U01] can creatively interpret, explain and analyse complex economic phenomena and the relations occurring between them, using the acquired knowledge in international business and international economic and financial relations	is able to creatively interpret, explain and analyse complex economic phenomena and the relationships between them, using the acquired knowledge in the field of controlling business processes	[SU2] presentation/project/paper/report
Subject contents	1. Controlling system structure The idea of controlling (definitions, dimensions, applications, cases). Functions of controlling process. Components of the controlling as a cybernetic system. Attributes and relations between the controlling and the controlled processes. Controlling centers. Case study 2. Planning key performance indicators (KPIs) as targets to achieve or keep based on flexible budgeting The idea of KPIs as targets to achieve and to keep. The method of flexible budgeting. The structure of the flexible budget spreadsheet. System of financial and non-financial KPIs. Calculations of KPIs. Case study. 3. Measuring and identifying variance on controlled process including profitability of products or companies based on rolling budgeting The idea of rolling budgeting. The structure of rolling budgeting spreadsheet. The identification of absolute and relative variance on controlled indicators. The hierarchy of profitability of products/SBUs. Propositions of corrective decisions based on the hierarchy of products/SBUs profitability. Case study 4. Variance analysis Qualitative/quantitative methods and tools to identify the variance significance. The calculation of confidence interval for controlled parameters. The application of statistical test for the identification of variance significance. Case study 5. Statistical process control (SPC) Six sigma. Shewhart control charts. Process flow diagram. Ishikawa diagram. Pareto diagram. Check-sheet. Scatter plot. ABC analysis		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Projects	51.0%	100.0%
Recommended reading	Basic literature	1. J.K.Shim, J.G.Siegel, N. Dauber: Corporate controllers handbook of financial management. CCH, Inc., 2008 2. C. Mankowski: Planning key logistics indicators as targets to be achieved or kept. (pages 141-158) Article is available at http://ekonom.ug.edu.pl/web/download.php?OpenFile=1690	
	Supplementary literature	1. C. Drury: Management and cost accounting. Cengage Learning EMEA, London 2015 2. S.M. Bragg: Controllershship: the work of the managerial accountant. John Wiley & Sons, 2009	
	eResources addresses		
	Example issues/ example questions/ tasks being completed		
Work placement	Not applicable		

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