Subject card

Subject name and code	Controlling in public sector - lecture, PG_00134136		
Field of study	Taxes and Tax Consultancy		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2025/2026
Education level	Master's studies	Subject group	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	credit
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Sebastian Susmarski	
	Teachers	dr Sebastian Susmarski	

Lesson types

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	14.0	0.0	0.0	0.0	0.0	14
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	14	0.0	36.0	50

Subject objectives

The aim of the course is to acquaint students with the specifics of the implementation and operation of the controlling system in public sector units and its impact on the shaping of their financial management.

Learning outcomes

Course outcome	Subject outcome	Method of verification

Subject contents

1. Theoretical foundations of controlling: essence of controlling, genesis of controlling, controlling concepts; elements of the controlling system: planning, directing, controlling.
2. Public sector entities and their characteristics.
3. Management of public sector entities based on controlling: elements of strategic planning, principles of separating budget centres.
4. Cost accounting in controlling.
5. Position of a controller in public sector entities.
6. Implementation of operational and strategic controlling tools in the public sector, methods of assessing efficiency of public sector entities.

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Final project	51.0%	50.0%
Test	51.0%	50.0%

Recommended reading

Basic literature	1. M. Dylewski, Planowanie budżetowe w podsektorze samorządowym. Uwarunkowania, procedury, modele, Wyd. Difin, Warszawa 2007, 2. Sierpińska M. (red.), CONTROLLING FUNKCYJNY W PRZEDSIĘBIORSTWIE, WOLTERS KLUWER, Warszawa 2004, 3. Wnuk-Pel T., Controlling operacyjny, Nieoczywiste, Warszawa 2021. 4. Drysdale A., Financial Controller, Management Books 2000 Limited, Oxford 2010.
Supplementary literature	1. Sierpińska M., Sierpińska-Sawicz A., Węgrzyn R., Controlling finansowy w przedsiębiorstwie, PWN, Warszawa 2019 2. Drysdale A., Financial Controller, Management Books 2000 Limited, Oxford 2010.
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Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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