

Subject card

Subject name and code	Foundations of Corporate Controlling, PG_00178533						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
Education level	Bachelor's studies		Subject group		Optional subject group Subject group related to scientific research in the field of study		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish Polish		
Semester of study	4		ECTS credits		7.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Corporate Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Siemionek-Lepczyńska				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	15.0	0.0	0.0	75
	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	75		4.0		96.0	175
Subject objectives	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_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_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 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.	[SW2] presentation/project/paper/report
	[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 analyse 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	1. The essence of controlling - the origins, concept, tasks and concepts of controlling in an enterprise. 2. Functions of controlling and the role of the controller in an enterprise. 3. Types of controlling, criteria for systematizing controlling in an enterprise, classifications of controlling. 4. Introduction to strategic controlling 5. Operational controlling - introduction 6. Characteristics of basic controlling tools. 7. Organization and implementation of controlling in an enterprise 8. Controlling in the face of future challenges.		
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	1. Nowak E., Controlling dla menedżerów, CeDeWu, 2023. 1. Dobija M., Rachunkowość zarządcza i controlling, PWN 2011.	
	Supplementary literature	1. Wnuk-Pel T. Controlling strategiczny, Wydawnictwo Nieoczywiste, 2023. 2. Wnuk-Pel T. Controlling operacyjny, Wydawnictwo Nieoczywiste, 2022. 3. Fischer T., Controlling, Wydawnictwo Schäffer-Poeschel, 2015.	
	eResources addresses		

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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