University of Gdańsk

Subject card

Subject name and code	Foundations of Corporate Controlling, PG_00178556		
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	part-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	16.0	16.0	8.0	0.0	0.0	40
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	40	2.0	133.0	175

Subject objectives	Learning the theoretical and methodological foundations of controlling and the practical applications of selected controlling instruments in enterprise management.

Learning outcomes	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[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.</td><td>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.</td><td>[SW2] presentation/project/paper/ report</td></tr><tr><td>[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.</td><td>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.</td><td>[SU4] test/exam - oral or written</td></tr><tr><td>[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.</td><td>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.</td><td>[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written [SU5] implementation of a problem task</td></tr><tr><td>[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.</td><td>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.</td><td>[SW2] presentation/project/paper/ report</td></tr><tr><td>[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.</td><td>The student has knowledge of the relationship between accounting, finance and running a business, taking into account the impact of a dynamically changing environment.</td><td>[SW2] presentation/project/paper/ report</td></tr></table>
Subject contents	1. The essence of controlling - the origin, 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. Strategic controlling - introduction 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 the challenges of the future of responsibility
Prerequisites and co-requisites	Students should know the basics of accounting, management and business finance.
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>exam</td><td>51.0%</td><td>50.0%</td></tr><tr><td>project</td><td>51.0%</td><td>50.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>1. Nowak E., Controlling dla menedżerów, CeDeWu, 2023. 2. Dobija M., Rachunkowość zarządcza i controlling, PWN 2011.</td></tr><tr><td>Supplementary literature</td><td>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.</td></tr><tr><td>eResources addresses</td><td></td></tr></table>
Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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