

Subject card

Subject name and code	Controlling in Corporate Management, PG_00178563						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028		
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	3		Language of instruction		Polish Polish		
Semester of study	5		ECTS credits		7.0		
Learning profile	academic		Assessment form		exam		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Krzysztof Krzywdziński				
	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	The aim of the course is to familiarize students with advanced issues related to financial controlling, so that they understand and are able to use in practice the instruments and tools of controlling in business management.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 strategic and operational controlling tools (m.in. deviation analysis, budgeting, cost accounting, scenario analysis) and integrate knowledge in the field of management, economics, and finance in order to solve complex decision-making problems in the financial and accounting practice of the company.	[SU4] test/exam - oral or written
	[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 is able to use controlling tools – including spreadsheets, ratio analyses and budgeting – to assess the financial situation of a company and forecast results in a changing economic environment.	[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 knows and understands the internal and external relations of the company in the context of controlling systems, with particular emphasis on financial security mechanisms and their importance for strategic and operational management.	[SW4] test/exam - oral or written
	[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 knows and understands, at an advanced level, the principles of using controlling as a tool supporting the development of entrepreneurship and decision-making in various forms of economic activity, including knowledge in the field of management, economics, and finance.	[SW4] test/exam - oral or written
	[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 knows and understands the role of controlling in making financial and accounting decisions in the conditions of a changing economic environment, taking into account contemporary challenges and management dilemmas.	[SW4] test/exam - oral or written
Subject contents	1. Elements of management analysis (multi-block and multi-stage accounting, cost, and financial coverage, cost classification for controlling purposes). 2. Psychology in controlling (psychological aspects of controlling - communication, negotiations, conflicts, etc.). 3. Strategic controlling (analysis of the company and the company's environment, formulation of market and financial goals of the company in the long term, SWOT analysis). 4. Project controlling (project analysis using the Earned Value Management method). 5. Reporting (budget implementation reports, creating budget implementation reports) 6. Forecasts (creating forecasts). 7. Case study analysis (controlling analysis for a selected production company, functional controlling analysis for a selected service company, controlling analysis for a selected public administration unit). 8. Controlling functional areas (areas of functional controlling, analysis of personnel controlling for a sample company, selected areas of functional controlling: ecological, quality, promotion, data processing). 9. Implementation of controlling (implementation of controlling in a selected company, analysis of controlling in terms of implementation in a selected company). 10. IT tools (use of MS Excel in reporting and analysis II advanced techniques).		
Prerequisites and co-requisites	Students should: Know the layout of financial statements, basic concepts of corporate finance, accounting and controlling.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written colloquium	51.0%	60.0%
	Written exam	51.0%	40.0%

Recommended reading	Basic literature	1. A. Siemionek, Evolution of the budgeting method used by enterprises, in: Corporate finance and accounting - theoretical and application approach. M. Wasilewski, M. Mądra-Sawicka (eds.), 2019, Warsaw, SGGW Publishing House. 2. D. Wieczorek, Conditions for effective control of project costs, Management and Finance, vol. 16 (4), Sopot 2018. 3. J. Goliszewski, Controlling. Concept, application, implementation. Wydawnictwo Nieobvious, Warsaw 2022. 4. J. Nesterak, Management controlling. Wolters Kluwer Polska SA. Warsaw 2015. 5. T. Wnuk-Pel, Cost controlling. Wydawnictwo Nieobvious, Warsaw 2022.
	Supplementary literature	1. M. Brojak-Trzaskowska, M. Porada-Rochoń, A. Surmacz, Budgeting and controlling in the enterprise. CeDeWu Publishing House, Warsaw 2022. 2. M. Chomuszko, Process controlling. Wydawnictwo Naukowe PWN, Warsaw 2022. 3. E. Janczyk-Strzała, Controlling in production enterprises. CeDeWu Publishing House, Warsaw 2022. 4. B. Niedbała, M. Sierpińska, Operational controlling in the enterprise. Ed. Naukowe PWN, Warsaw 2022. 5. M. Paździor, W. Janik, Financial controlling as a tool for enterprise management. Lublin University of Technology, Lublin 2015. 6. M. Sierpińska, A. Sierpińska-Sawicz, R. Węgrzyn, Financial controlling in the enterprise. Wydawnictwo Naukowe PWN, Warsaw 2019. 7. T. Wnuk-Pel, Strategic Controlling. Wydawnictwo Nieobvious, Warsaw 2019.
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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