Subject card

<table>
<tr><td>Subject name and code</td><td colspan="6">Corporate Controlling , PG_00178830</td></tr>
<tr><td>Field of study</td><td colspan="6">Finance and Accounting</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2025</td><td colspan="2">Academic year of realisation of subject</td><td colspan="2">2025/2026</td></tr>
<tr><td>Education level</td><td colspan="2">Master’s studies</td><td colspan="2">Subject group</td><td colspan="2">Obligatory subject group in the field of study
Optional subject group
Subject group related to scientific research in the field of study</td></tr>
<tr><td>Mode of study</td><td colspan="2">part-time studies</td><td colspan="2">Mode of delivery</td><td colspan="2">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">1</td><td colspan="2">Language of instruction</td><td colspan="2">Polish
Polish</td></tr>
<tr><td>Semester of study</td><td colspan="2">2</td><td colspan="2">ECTS credits</td><td colspan="2">6.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="2">exam</td></tr>
<tr><td>Conducting unit</td><td colspan="6">Department of Corporate Finance -> Faculty of Management -> Rector</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="4">dr Anna Siemionek-Lepczyńska</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="4"></td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>8.0</td><td>24.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>32</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td colspan="2">Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">32</td><td colspan="2">2.0</td><td>116.0</td><td>150</td></tr>
<tr><td>Subject objectives</td><td colspan="7">Supporting management by providing reliable information necessary for planning, monitoring and evaluating business performance.</td></tr>
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Learning outcomes			
	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W06] The student possesses a comprehensive understanding of the objectives, essence, nature, and interrelationships of financial processes. They are knowledgeable about how these processes are recorded and the principles of rational decision-making, particularly in terms of strategic decisions and the implementation of changes in this area.	The student interprets and evaluates complex financial processes and interrelationships. The student is able to integrate knowledge in the context of rational strategic decision-making and design and justify changes in the organization's financial management system.	[SW2] presentation/project/paper/report
	[FiRMU2_W08] The student possesses a comprehensive understanding of the intricate relationship between accounting and finance within a dynamically changing business environment, as well as the contemporary challenges and dilemmas that arise in this context.	The student demonstrates the ability to interpret and evaluate complex relationships between accounting, finance and economic activity in conditions of uncertainty and volatility of the environment, taking into account current systemic, ethical and decision-making challenges	[SW2] presentation/project/paper/report
	[FiRMU2_U02] The student is able to propose or design suitable solutions, including innovative ones, to complex problems in finance and accounting.	The student demonstrates advanced cognitive skills in identifying, analyzing, and constructing appropriate and innovative solutions to non-standard problems in the area of finance and accounting.	[SU4] test/exam - oral or written

Subject contents	Introduction to advanced controlling. The relationship of controlling with other departments (e.g. marketing, HR, logistics). Practical application of variance analysis in operational and strategic decisions. Product and customer profitability according to activity-based costing. Development of a Balanced Scorecard for a selected company. BSC and its implementation. Advantages and disadvantages of implementation. A method of defining goals using benchmarking. Case study controlling in a manufacturing and service company. Case study. Controlling in the manufacturing industry. Case study. Controlling in construction. Case study. Controlling in the service sector. Case study. Controlling in non-profit organizations. Case study. Controlling in banking. Controlling in startups and dynamically developing companies. Tax and regulatory controlling. Controlling in agile environments. Examples of controlling implementations in practice.
Prerequisites and co-requisites	Basic knowledge of corporate finance, management accounting and controlling

Assessment methods and criteria			
	Subject passing criteria	Passing threshold	Percentage of the final grade
	exam	51.0%	50.0%
	project	51.0%	50.0%

Recommended reading		
	Basic literature	1. E. Nowak, Controlling dla menedżerów, PWN, 2023 2. W. Gabrusewicz Controlling. Planowanie, kontrola, rachunkowość zarządcza, PWN, 2018
	Supplementary literature	1. Dobija M., Rachunkowosc zarzadcza i controlling, Warszawa, PWN, 2012. 2. Hartmann F., Management Control Systems Management Control Systems, McGraw-Hill, 2020
	eResources addresses	

Example issues/ example questions/ tasks being completed	1. Explain the concept of the Balanced Scorecard as a strategic controlling tool. Discuss the four BSC perspectives and how they help monitor and implement the company's strategy. What are the potential benefits and limitations of using this method in management practice? 2. Compare the approach to controlling in a manufacturing, service and trading company. What areas of controlling are particularly important in each of these industries and what challenges does the controller face in their context?

Work placement	Not applicable

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