

Subject card

Subject name and code	Corporate Controlling , PG_00177659						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2026/2027		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study 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	1	Language of instruction			Polish		
Semester of study	2	ECTS credits			6.0		
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	15.0	45.0	0.0	0.0	0.0	60
	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	60		4.0		86.0	150
Subject objectives	Supporting management by providing reliable information necessary for planning, monitoring and evaluating business performance.						

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.	Supporting management by providing reliable information necessary for planning, monitoring and evaluating business performance.	[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.	Supporting management by providing reliable information necessary for planning, monitoring and evaluating business performance.	[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	<p>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 of controlling in a manufacturing and service company. Case study. Controlling in the manufacturing industry. Case study. Controlling in the construction industry. 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.</p>		
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., Rachunkowość zarządcza 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	<ol style="list-style-type: none">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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