

Subject card

Subject name and code	Lean Controlling, PG_00177669						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
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	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			5.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Corporate Finance -> Faculty of Management -> Rector						
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	15.0	30.0	15.0	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		61.0	125
Subject objectives	Acquiring knowledge in the field of controlling oriented towards the principles of Lean Management, including cost optimization, waste elimination and building the value of processes in the organization.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W03] The student possesses a comprehensive understanding of finance and accounting, particularly regarding the intricate internal and external relationships of institutions and organizations. This analysis emphasizes financial security systems within a global context.	The student knows and understands in-depth the principles and tools of lean controlling and their application in the analysis and optimization of complex internal and external relationships of an organization, with particular emphasis on the efficiency of financial processes in a global context.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
	[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 has an in-depth knowledge and understanding of how the concept of lean controlling supports rational financial decision-making, including strategic decisions, and how it influences the design and implementation of changes in the organization's financial processes.	[SW4] test/exam - oral or written [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 is able to design and implement adequate, including innovative, lean controlling solutions in order to improve financial and accounting processes in the organization.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
Subject contents	<ol style="list-style-type: none"> 1. Introduction to Lean Thinking - the history of lean, lean philosophy, lean principles. 2. Waste Identification and Measurement (MUDA) - 7 types of waste (overproduction, inventory, transport, errors, waiting, unnecessary processing, unnecessary movement). 3. KPIs, Lean metrics, and operational metrics. 4. Lean Management Tools. 5S (seiri - choice; seiton - organization; seiso - purity; seiketsu - standardization; shitsuke - self-discipline) Kaizen continuous improvement; SMED (Single Minute Exchange of Die) - reduction of changeover time; Kanban - production and flow control; Poka-Yoke -effectiveness and error prevention; VSM value stream mapping. 5. Cost accounting in Lean: <ul style="list-style-type: none"> Target Costing. Value Stream Costing. Continuous Improvement Costing (Kaizen Costing). 6. Value Stream Controlling. 7. Lean Budgeting & Planning. 8. The role of the controller in the Lean culture. 9. Lean Accounting vs. traditional accounting. 		
Prerequisites and co-requisites	<p>Students should:</p> <ol style="list-style-type: none"> 1. Have basic knowledge of management and economics: <ul style="list-style-type: none"> knowledge of the basic concepts of operational management, production management and controlling. understanding the basic market and financial mechanisms affecting the costs of business operations. 2. Know the principles of management and financial accounting: <ul style="list-style-type: none"> ability to interpret basic financial statements (profit and loss account, balance sheet, cash flow statement), the basis of cost calculation (e.g. direct, indirect, variable, fixed costs). 		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written colloquium	51.0%	40.0%
	Written project and its presentation	51.0%	60.0%

Recommended reading	Basic literature	<ol style="list-style-type: none"> 1. Jeffrey K. Liker., The Toyota Road. 14 Principles of Management of the World's Leading Manufacturing Company, MT Biznes Publishing House, 2016. 2. J. P. Womack, D.T. Jones, Slimming Down Companies. Elimination of waste The key to success, Collective edition, 2001. 3. A. Jujuga, P. Kabalski, A. Szycha, Management Accounting, Oficyna a Wolters Kluwer business, Warsaw 2014. 4. I. Sobańska (ed.), Lean accounting. An integral part of lean management. Lean accounting in management, Oficyna Wolters Kluwer business, Warsaw 2014.
	Supplementary literature	<ol style="list-style-type: none"> 1. B. H. Maskell, B. Baggaley "Practical Lean Accounting" New York, 2011, DOI: https://doi.org/10.1201/b11454. 2. N. S. Katko, The Lean CFO Architect of the Lean Management Accounting System, New York, 2023, DOI: https://doi.org/10.4324/9781003304098. 3. J. Stenzel, Lean Accounting: Best Practices for Sustainable Integration", Wiley, 2007. 4. T. Martyniuk, D. Gutowska, The use of Lean accounting in the management of enterprise achievements, Scientific Papers of the Wrocław University of Economics, No. 342, 2014. 5. M. Kowalewski, Cost accounting systems in lean accounting, Scientific Papers of the Wrocław University of Economics, No. 442, 2016.
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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