University of Gdańsk

Subject card

Subject name and code	Controlling in international business, PG_00199214		
Field of study	International Economic Relations		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2028/2029
Education level	Bachelor'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	3	Language of instruction	Polish
Semester of study	6	ECTS credits	3.0
Learning profile	academic	Assessment form	credit
Conducting unit	Division of International Trade -> Department of International Business -> Faculty of Economics -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Anna Sperska	
	Teachers		

Lesson types							
	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	0.0	0.0	0.0	15
	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	15	2.0	58.0	75

Subject objectives	The aim of the course is to provide students with knowledge, skills, and competencies in strategic and operational controlling in international business.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[MSGL3_W17] has knowledge of the financial conditions associated with running a business, including the principles of accounting, financial analysis, and international financial settlements	the student possesses advanced knowledge of financial conditions related to conducting business activities, including accounting principles and financial analysis	[SW4] test/exam - oral or written
[MSGL3_W10] has an advanced understanding of selected methods and tools, including IT tools and data acquisition techniques, which make it possible to describe and analyse economic entities operating on the international market; knows the processes and phenomena occurring in them and between them, and processes supporting decision-making	the student has knowledge of selected methods and tools of financial statement analysis and understands the principles of their application in the business decision-making process	[SW4] test/exam - oral or written
[MSGL3_U05] can use regulations and standards which determine business activity, as well as accounting principles in order to solve specific tasks related to the activity of enterprises	the student is able to apply the principles of financial statement analysis and controlling to solve specific tasks related to business operations	[SU4] test/exam - oral or written
[MSGL3_W04] has an advanced knowledge of different types and essential elements of the structures of economic entities and organisations, and public institutions	the student has advanced knowledge of various types and components of financial statement analysis	[SW4] test/exam - oral or written

Subject contents

1. **The Role of Financial Analysis in Controlling**: the relationship between financial results and controlling processes, financial ratios as a basis for controlling decisions, benchmarking and the use of financial data in management.
2. **Introduction to Controlling: definition, objectives, and functions of controlling, strategic vs. operational controlling.**
3. **Defining Business Processes and Responsibility Centers: mapping business processes, types of responsibility centers and their role in controlling.**
4. **Cost Management in the Enterprise: sources and classification of costs, multi-level contribution margin accounting, application of static and dynamic allocation keys.**
5. **Planning, Monitoring, and Performance Analysis: enterprise planning proces, monitoring results and variance analysis, feedback and information flow in controlling.**
6. **Indicators and Additional Measures in Controlling: use of performance indicators and additional measures in management, interpretation of results in the context of business decisions.**

As part of the course, additional tasks are planned for students, to be discussed during consultation hours.

Prerequisites and co-requisites

no requirements

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
written test	51.0%	100.0%

Recommended reading

Basic literature	1. Niedbała B., Sierpińska M., Controlling operacyjny w przedsiębiorstwie, PWN, Warszawa 2021. 2. Kołosowska B., Voss G., Huterska A., Analiza finansowa w praktyce, Difin, Warszawa 2018. 3. Pomykalska B., Pomykalski P., Analiza finansowa przedsiębiorstwa, PWN, Warszawa 2017.
Supplementary literature	1. Świderska K., Controlling kosztów i rachunkowość zarządcza, Difin, Warszawa 2017. 2. Dobija M., Rachunkowość zarządcza i controlling, PWN, Warszawa 2021. 3. Wędzki D., Analiza wskaźnikowa sprawozdania finansowego według polskiego prawa bilansowego, Wydawnictwo Nieoczywiste, Warszawa 2019. 4. Sperska Anna, Klient nie/rentowny. Jak badać rentowność klientów według kanałów sprzedaży, Controlling i Rachunkowość Zarządcza, 2020, nr 7-8
eResources addresses	

Example issues/ example questions/ tasks being completed

Work placement

Not applicable

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