

DESCRIPTION OF THE COURSE OF STUDY

Course code	0412-4FiR-B/C23-C5	
Name of the course in	Polish	CONTROLLING
	English	CONTROLLING

1. LOCATION OF THE COURSE OF STUDY WITHIN THE SYSTEM OF STUDIES

1.1. Field of study	FINANCE AND ACCOUNTING
1.2. Mode of study	Part time/ full time
1.3. Level of study	I degree (Bachelor's Degree)
1.4. Profile of study*	Practical
1.5. Person/s preparing the course description	dr Rafał Bielawski
1.6. Contact	keif@ujk.edu.pl

2. GENERAL CHARACTERISTICS OF THE COURSE OF STUDY

2.1. Language of instruction	English
2.2. Prerequisites*	Corporate Finance, Accounting

3. DETAILED CHARACTERISTICS OF THE COURSE OF STUDY

3.1. Form of classes	Lecture, classes	
3.2. Place of classes	Lecture at University	
3.3. Form of assessment	Exam, graded credit	
3.4. Teaching methods	Lecture – problem-based lecture Exercises – workshop, discussion	
3.5. Bibliography	Required reading	Leszczyński Z. Controlling w praktyce. Ośrodek Doradztwa i Doskonalenia Kadr. Gdańsk 2006. Sierpińska M., Niedbała B. Controlling operacyjny w przedsiębiorstwie. PWN. Warszawa 2003
	Further reading	Bragg S. M., The Essential Controller: An Introduction to What Every Financial Manager Must Know, John Willey & Sons Inc, 2012. Nowak E. Rachunek kosztów. Rachunkowość zarządcza. Controlling. Przeszłość - teraźniejszość – przyszłość, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2017.

4. OBJECTIVES, SYLLABUS CONTENT AND INTENDED LEARNING OUTCOMES

<p>4.1. Course objectives (including form of classes) Lecture: C1. Knowledge – Familiarization with the basic components of controlling instruments. C2. Skills – Mastering the principles of using analytical indicators. C3. Social competences – preparation for work in an enterprise in the field of supporting management staff in decision-making processes using controlling instruments. Classes: C1. Knowledge – Familiarization with the practical application of controlling instruments. C2. Skills – Practical application of analytical indexes in relation to controlling instruments. C3. Social competences – Increasing communication skills, expressing one's own opinions and justifying choices.</p>
<p>4.2. Detailed syllabus (including form of classes) Lecture: Controlling in management. Implementing controlling in an enterprise. Comparison between cost accounting and controlling. Characteristics of financial indicators and capital costs in controlling. Tools of operational controlling: analysis, working capital. The concept of working capital. Gross and net working capital cycles. Main strategies for working capital management. Operating, financial, and total leverage. Critical production points. The concept of the optimal supply batch. Strategic analyses and tools (experience curve, competitive analysis, logistics, product life cycle curve, strategic gap, portfolio analysis, opportunities, strengths, and weaknesses). Implementing controlling in an enterprise. Controlling information system. Cost and profit controlling. Controlling current financial decisions. Financial budgeting and budget control. Detailed financial budget. Budget execution controlling. Controlling business risk. The balanced scorecard as a strategic controlling tool. Controlling application areas. Using controlling in financial economics through budgeting. Using controlling to secure and create enterprise value. Using controlling in marketing, administration, logistics, crisis management, and environmental protection. Classes: Analysis of financial indicators and capital costs in controlling. Working capital in an enterprise. Operating, financial, and total leverage. Critical production points. The concept of the optimal delivery batch. Strategic analyses and tools (experience curve, competitive analysis, logistics, product life cycle curve, strategic gap, portfolio analysis, opportunities, strengths, and weaknesses). Controlling current financial decisions.</p>

4.3 Intended learning outcomes

Code	A student, who passed the course	Relation to learning outcomes
within the scope of KNOWLEDGE:		
W01	The student describes the basics of the company's development strategy	FiR1P_W01 FiR1P_W04
W02	Explains the essence of financial analysis and planning in an enterprise	FiR1P_W06
within the scope of ABILITIES:		
U01	Can use controlling tools	FiR1P_U06
U02	Interprets and evaluates the obtained data	FiR1P_U03 FiR1P_U12
within the scope of SOCIAL COMPETENCE:		
...K01	Makes an effort to independently acquire and improve knowledge in the field of controlling	FiR1P_K05

4.4. Methods of assessment of the intended learning outcomes

Teaching outcomes (code)	Method of assessment (+/-)																				
	Exam oral/written*			Test*			Project*			Effort in class*			Self-study*			Group work*			Others* e.g. standardized test used in e-learning		
	Form of classes			Form of classes			Form of classes			Form of classes			Form of classes			Form of classes					
	L	C	...	L	C	...	L	C	...	L	C	...	L	C	...	L	C	...	L	C	...
...W01-W02	+				+																
...U01-U02	+				+																
...K01	+				+																

*delete as appropriate

4.5. Criteria of assessment of the intended learning outcomes

Form of classes	Grade	Criterion of assessment
lecture (L)	3	Obtaining between 50% and 59% of the maximum possible points
	3,5	Obtaining between 60% and 69% of the maximum possible points
	4	Obtaining between 70% and 79% of the maximum possible points
	4,5	Obtaining between 80% and 89% of the maximum possible points
	5	Obtaining between 90% and 100% of the maximum possible points
classes (C)*	3	Obtaining between 50% and 59% of the maximum possible points
	3,5	Obtaining between 60% and 69% of the maximum possible points
	4	Obtaining between 70% and 79% of the maximum possible points
	4,5	Obtaining between 80% and 89% of the maximum possible points
	5	Obtaining between 90% and 100% of the maximum possible points

5. BALANCE OF ECTS CREDITS – STUDENT'S WORK INPUT

Category	Student's workload	
	Full-time studies	Extramural studies
NUMBER OF HOURS WITH THE DIRECT PARTICIPATION OF THE TEACHER /CONTACT HOURS/	30	20
Participation in lectures*	15	10
Participation in classes, seminars, laboratories*	15	10
Preparation in the exam/ final test*		
Others (please specify) e.g. e-learning)*		
INDEPENDENT WORK OF THE STUDENT/NON-CONTACT HOURS/	20	30
Preparation for the lecture*	2	5
Preparation for the classes, seminars, laboratories*	8	10
Preparation for the exam/test*	10	15
Gathering materials for the project/Internet query*		

<i>Preparation of multimedia presentation</i>		
<i>Others *</i>		
TOTAL NUMBER OF HOURS	50	50
ECTS credits for the course of study	2	2

**delete as appropriate*

Accepted for execution (date and legible signatures of the teachers running the course in the given academic year)

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