

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	Full-time studies, part-time studies
1.3. Level of study	I
1.4. Profile of study*	PRACTICAL
1.5. Person/s preparing the course description	DEPARTMENT OF ECONOMICS AND FINANCES
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	lectures, classes
3.2. Place of classes	Traditional classes in the didactic room of the JKU
3.3. Form of assessment	Exam, graded credit
3.4. Teaching methods	Lecture - problem lecture Exercises - workshop, discussion
3.5. Bibliography	Required reading
	Further reading

Leszczyński Z. Controlling w praktyce. Ośrodek Doradztwa i Doskonalenia Kadr. Gdańsk 2006.
Sierpińska M., Niedbała B. Controlling operacyjny w przedsiębiorstwie. PWN. Warszawa 2003.

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 (<i>including form of classes</i>)</p> <p>Lecture: C1. Knowledge - Familiarization with the basic components of the controlling instrumentation C2. Skills - Mastering the principles of using analytical indicators C3. Social competences - preparation for work in a company in the field of supporting management in decision-making processes with the use of controlling instruments.</p> <p>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 (<i>including form of classes</i>)</p> <p>Lecture:</p> <p>Controlling in management. Implementation of controlling in the enterprise. Comparison between cost accounting and controlling. Characteristics of financial ratios and capital costs in controlling. Operational controlling tools: analysis, working capital. The concept of working capital. Gross and net working capital cycles. Main working capital management strategies. Operating, financial and total leverage. Critical production points. The concept of an optimal batch of deliveries. Analyzes and strategic tools (experience curve, competition analysis, logistics, product life cycle curve, strategic gap, analysis: portfolio, opportunities, strengths and weaknesses). Implementation of controlling in the enterprise. Controlling information system. Cost and profit controlling. Controlling current financial decisions. Financial budgeting and budget control. Detailed financial budget. Controlling the execution of the budget. Risk control of the company's operations.</p> <p>Balanced scorecard as a strategic controlling tool. Controlling application areas. The use of controlling in financial economics using budgeting. The use of controlling to secure and create company value. The use of controlling: in marketing, administration, logistics, crisis management and environmental protection.</p> <p>Classes:</p> <p>Analysis of financial ratios and capital costs in controlling. Working capital in the enterprise. Operating, financial and</p>

total leverage. Critical production points. The concept of an optimal batch of deliveries. Analyzes and strategic tools (experience curve, competition analysis, logistics, product life cycle curve, strategic gap, analysis: portfolio, opportunities, strengths and weaknesses). Controlling current financial decisions

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	It 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	He 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			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) (including e-learning)	3	Obtaining from 50% to 59% of the maximum number of points possible to achieve
	3,5	Obtaining from 60% to 69% of the maximum number of points possible to achieve
	4	Obtaining from 70% to 79% of the maximum number of points possible to achieve
	4,5	Obtaining from 80% to 89% of the maximum number of points possible to achieve
	5	Obtaining from 90% to 100% of the maximum number of points possible to achieve
classes (C)* (including e-learning)	3	Obtaining from 50% to 59% of the maximum number of points possible to achieve
	3,5	Obtaining from 60% to 69% of the maximum number of points possible to achieve
	4	Obtaining from 70% to 79% of the maximum number of points possible to achieve
	4,5	Obtaining from 80% to 89% of the maximum number of points possible to achieve
	5	Obtaining from 90% to 100% of the maximum number of points possible to achieve
others (...)* (including e-learning)	3	
	3,5	
	4	
	4,5	
	5	

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

Category	Student's workload	
	Full-time studies	Extramural studies
<i>NUMBER OF HOURS WITH THE DIRECT PARTICIPATION OF THE TEACHER /CONTACT HOURS/</i>	30	20
<i>Participation in lectures*</i>	15	10
<i>Participation in classes, seminars, laboratories*</i>	15	10
<i>Preparation in the exam/ final test*</i>		
<i>Others (please specify e.g. e-learning)*</i>		
<i>INDEPENDENT WORK OF THE STUDENT/NON-CONTACT HOURS/</i>	20	30
<i>Preparation for the lecture*</i>	2	4
<i>Preparation for the classes, seminars, laboratories*</i>	8	10
<i>Preparation for the exam/test*</i>	10	15
<i>Gathering materials for the project/Internet query*</i>		
<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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