

Title of Course	Controlling		
Semester	Autumn/Spring		
Teaching Hours per Course:	Total	- Lectures:	- Tutorials:
	45	15	30
ECTS Credits	3		
The content of education			
Aims of Course	<p>General objective: To provide necessary information on strategic and operational controlling and the directions of applying controlling instruments to support decision-making processes and monitor the effects of enterprises' activities. Didactic purpose: 1. To acquaint students with the genesis, essence, principles, functions, and types of controlling and the tasks of a controller and its place in the enterprise's organizational structure. 2. Acquainting students with modern tools of controlling and management accounting useful in planning, decision-making, and used to measure and evaluate enterprises' achievements.</p>		
Program	<ol style="list-style-type: none"> <li>1. Controlling in an enterprise (essence, genesis, tasks of controlling, controlling and accounting, types of controlling)</li> <li>2. Tasks of the controller and his place in the organizational structure of the company</li> <li>3. Costs in decision accounting: allocation of scarce resources, special orders, transfer pricing, pricing decisions, make-or-buy decisions</li> <li>4. Cost controlling (modern cost accounting systems: activity-based costing, target costing, Kaizen costing, value chain costing)</li> <li>5. Controlling in the financial planning process (operational budgeting and financial planning, Master Budget, income statement budget, budgeting of balance sheet items, budgeting of inflows and outflows)</li> <li>6. Strategic Balanced Card as a tool for strategic controlling</li> </ol>		
Conditions of completion	<p>The condition for taking the final exam is obtaining credits for the tutorials. Two written mid-term tests will be conducted in the semester to verify the learning outcomes. The condition for passing the tutorials is to obtain at least 50% of the possible points. The students' activity during the classes and the presentation of tasks and analysis of homework problems also influence the final score. Attendance at the tutorials is mandatory. Two absences are allowed. The exam checking the learning outcomes in the field of knowledge and social competencies will be conducted in written form during the exam session. The condition for passing the exam is to obtain a minimum:</p> <p style="padding-left: 40px;">average for the whole group - <math>\frac{2}{3}</math> of the standard deviation + 1</p> <p>Students who receive a grade of 5 for passing the tutorials are exempted from the tasks and receive the maximum number of points. The final grade for the course is the weighted average of the grades from the exam (weight 0.7) and tutorials (weight 0.3): <math>5 &gt; 4.60</math>; <math>4.5 - 4.11-4.60</math>; <math>4 - 3.61-4.10</math>; <math>3.5 - 3.26-3.60</math>; <math>3 &lt; 3.26</math></p>		
Teacher	Piotr Urbanek		