

| 1. Course information in compliance with the Study Programme of MANAGEMENT | | | | | | | | | |
|---|-----------------------------|--|--------------------|--|-------|--------------|---|-----------------------------|-------|
| Course Name: Controlling | | | | | | | Course Code: C3 | | |
| Type of studies: Bachelor's Full-time / Part-time | | | | Profile of education: PRACTICAL | | | Specialization scope: all | | |
| Year: III Term: 5 | | | | Course /module status: obligatory / field course | | | Course / module language: English | | |
| Type of classes | Lectures | Practical classes | | | Total | consultation | ECTS Credits | | |
| | | tutorials | laboratory classes | seminars | | | Classes with lecturer | Independent work of student | Total |
| Teaching Hours Full time studies | 15 | 15 | - | - | 30 | 3 | 1,2 | 0,8 | 2 |
| including practical classes | - | 15 | - | - | 15 | 2 | 0,6 | 0,4 | 1 |
| Teaching Hours Part time studies | 10 | 10 | - | - | 20 | 2 | 0,8 | 1,2 | 2 |
| including practical classes | - | 10 | - | - | 10 | 1 | 0,4 | 0,6 | 1 |
| Form of examination | Graded pass / Exam | | | | | | | | |
| Course / module Coordinator | Dr Aleksander Rezmer | | | | | | | | |
| Lecturers | Dr Aleksander Rezmer | | | | | | | | |
| Priority effects of the item specified in the Senate resolution | | Z_W01, Z_W07, Z_U02, Z_U05, Z_K01 | | | | | | | |
| 2. Lecturer tasks | | | | | | | | | |
| Course learning objectives: | | | | | | | | | |
| The aim of the course is to familiarize students with management control, its genesis and development. Students should learn basic terms and functions of management control and its operational and strategic goals, as well as teach students how properly performed management control can facilitate all main management processes. | | | | | | | | | |

| Subject code | Expected learning outcomes | Reference to learning outcomes for the field of Management |
|---|---|--|
| Knowledge | | |
| W_01 | The student knows and understands at an advanced level the issues related to building a control system and supporting the decision-making process with data, thus contributing to the improvement of the results of his organization. He knows what are the legal limitations in the application of control. | Z_W01 |
| W_02 | The student has advanced knowledge of the role of the controller and his competences in relation to the competences of managers. He knows what features a controller should have. | Z_W07 |
| Skills | | |
| U_01 | The student can select appropriate sources and information derived from them for correctly analyze the causes and course of processes in the field of management at the level of economic entities and sourcing, interpret and use advanced theoretical knowledge i practical to evaluate and analyze their market situation and within the organization. | Z_U02 |
| U_02 | The student can use appropriate research methods in the analysis of phenomena and processes taking place in the organization and society, as well as select and use appropriate mathematical and statistical methods and tools, and advanced information and communication techniques for the interpretation of i forecasting industry phenomena. | Z_U05 |
| Social competence | | |
| K_01 | The student is ready to constantly critically evaluate his knowledge raising their competences and professional qualifications in changing economic conditions of the world. | Z_K01 |
| Topics of particular classes with the number of hours | | |
| <p style="text-align: center;">LECTURES (Theoretical classes)</p> <ol style="list-style-type: none"> 1. Introduction to controlling. Etymology of the word controlling. Differences in meaning between selected countries. 2h st 1h nst 2. Controlling in both theoretical and practical dimension. Controlling as a management process. 3h st 2h nst 3. Controlling as a means of support of the decision making process. Different analytical tools of controlling. 4h st 3h ns 4. Sorts of controlling in terms of strategy and operations, controlling in the functional dimensions. 4h st 3h nst 5. The role of a controller. The main features and responsibilities of the controller. The importance of internal audit. 2h st 1h nst <p style="text-align: center;">TUTORIALS (Practical classes)</p> | | |

1. The role of Key Performance Indicators 2h st 1h nst
2. Benchmarking 2h st 1h nst
3. Application of RFID in management control 1h st 1h nst
4. Warehouse and complaints management as natural areas of controlling 2h st 1h nst
5. Eco-controlling 1h st 1h nst
6. Balanced Scorecard 2h st 1h nst
7. Project Management Controlling 1h st 1h nst
8. MBO and OKR 2h st 1h nst
9. ABC analysis 1h st 1h nst
10. Agency Theory 1h st 1h nst

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|--|---|-----------------|-----------|--------------|-----------|
| Methods of teaching | Lecture using multimedia techniques, moderated discussion. | | | | |
| Literature | Robert Simons, Preformance Measurement & Control Systems for Implementing Strategy : Text & Cases, Harvard Business School, New Jersey, 2000 | | | | |
| Optional Literature | The Essence of Controlling - The perspective of the Internationaler Controller Verein (ICV) and the International Group of Controlling (IGC) https://www.researchgate.net/publication/264052966_The_Essence_of_Controlling_-_The_perspective_of_the_Internationaler_Controller_Verein_ICV_and_the_International_Group_of_Controlling_IGC#read | | | | |
| 3. Tasks and time of independent student work | | | | | |
| Tasks descriptions | | Number of hours | | ECTS Credits | |
| | | Full-time | Part-time | Full-time | Part-time |
| The tasks of theoretical | | 10 | 15 | 0,4 | 0,6 |
| Studying literature | | 5 | 10 | 0,4 | 0,6 |
| Preparation for classes | | 5 | 5 | | |
| The tasks shaping practical skills | | 10 | 15 | 0,4 | 0,6 |
| Preparation of the final presentation for the exercises | | 10 | 15 | 0,4 | 0,6 |
| TOTAL student workload in hours | | 20 | 30 | 0,8 | 1,2 |
| 4. Methods of verification and documentation of the learning outcomes assessment | | | | | |
| Symbol of learning outcomes | Methods of verification and documentation | | | | |
| W_01, W_02 | Exam | | | | |

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|-------------------|--|
| U_01, U_02 | Student's activity in class, participation in discussions, preparation of presentations, solving practical examples. |
| K_01 | Observation of the student's posture during the course. |
| | <p>Basic criteria of assessment:</p> <p>Lectures: attendance 15%, exam 85% Exercise: presence 15%, activity 15%, final project and its defense 70%</p> <p>95-100% - 5.5 81-94% - 5 74-80% - 4.5 66-73% - 4 58-65% - 3.5 51-57% - 3 0-50% - 2 Modular assessment: 50% lecture, 50% tutorials</p> |