

**Field of study:****Finance and Accounting****Subject: Controlling**

Level of study: undergraduate studies

System of study: Full-time

Profile of studies: general academic

Subject: Controlling

**Form of classes and the ECTS points**

	Number of hours	ECTS points	Credit
lectures	30		exam
consultations	35		without mark
own work	60		
Total	125	5	

**Aims of teaching**

The course is aimed at identifying, measuring, analyzing, interpreting, and communicating information for the pursuit of an organization's goals. The course provides future managers the tools needed to make the best decisions to achieve the goals of their organizations. Students will take a look at how relevant traditional and leading-edge topics integrate together with an outcome of understanding basic cost analysis, decision definitions, relevant information formatting, and how to make the decision itself. This will encourage managers to not only use all quantitative tools and techniques available to them, but also logic, insight, judgment, and common sense.

## Intended learning outcomes

KNOWLEDGE		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_W1	Define managerial accounting, cost concepts and the basics of cost/volume/profit relationships	FiR_WG02_Lic FiR_WG03_Lic FiR_WG04_Lic FiR_WG05_Lic FiR_WG06_Lic FiR_WG07_Lic FiR_WG08_Lic FiR_WG09_Lic FiR_WG14_Lic FiR_WG15_Lic FiR_WG16_Lic FiR_WK03_Lic FiR_WG19_Lic FiR_WK05_Lic
P_W2	Recognize the basics of attaching products to services, process costing and activity based costing.	FiR_WG02_Lic FiR_WG03_Lic FiR_WG04_Lic FiR_WG05_Lic FiR_WG06_Lic FiR_WG07_Lic FiR_WG08_Lic FiR_WG09_Lic FiR_WG14_Lic FiR_WG15_Lic FiR_WG16_Lic FiR_WK03_Lic FiR_WG19_Lic FiR_WK05_Lic

SKILLS		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_U1	Identify joint allocation principles and effective decision making skills for accounting managers. Differentiate between various investment, transactions and performance measurements.	FiR_UW01_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UW06_Lic FiR_UW07_Lic FiR_UK01_Lic FiR_UK02_Lic FiR_UO01_Lic FiR_UU01_Lic

  

SOCIAL COMPETENCES		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_K1	Restitute managerial decision process	FiR_KK01_Lic FiR_KK02_Lic FiR_KO01_Lic FiR_KO03_Lic FiR_KR01_Lic FiR_KR02_Lic FiR_KK04_Lic

## Course content

NUMBER	DESCRIPTION	FORM OF CLASSES	NUMBER OF HOURS
1	Managerial Accounting and Cost Concepts	lectures	3 / 3
2	Cost Estimation and CostVolume-Profit Relationships	lectures	3 / 3
3	Product Costing: Attaching Costs to Products and Services	lectures	3 / 3
4	Process Costing	lectures	3 / 3
5	Activity-Based Costing and Just-In-Time Costing	lectures	3 / 3
6	Budgeting for Operations Management	lectures	6 / 6

NUMBER	DESCRIPTION	FORM OF CLASSES	NUMBER OF HOURS
7	Cost Control through Standard Costs	lectures	3 / 3
8	Joint Cost Allocation and Variable Costing	lectures	3 / 3
9	Managerial Decisions: Analysis of Relevant Information	lectures	3 / 3

## Conditions of completion

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### LECTURES

TYPE OF CREDIT	CREDIT INFLUENCE (IN %)
Exam (for the lecturers only)	70
Project	30

## Teaching methods

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- Case studies
- homeworks
- lectures with discussion
- lectures accompanied by an analysis of case studies

## Reading (compulsory)

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- Tietz, Braun . Managerial Accounting 2018

## Reading (additional)

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- L.M.Walther, C. Skousen. Managerial and Cost Accounting 2009

## Odniesienie efektów przedmiotowych do efektów kierunkowych, treści kształcenia, metod weryfikacji

SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
<b>KNOWLEDGE</b>			
P_W1	FiR_WG02_Lic FiR_WG03_Lic FiR_WG04_Lic FiR_WG05_Lic FiR_WG06_Lic FiR_WG07_Lic FiR_WG08_Lic FiR_WG09_Lic FiR_WG14_Lic FiR_WG15_Lic FiR_WG16_Lic FiR_WK03_Lic FiR_WG19_Lic FiR_WK05_Lic	1 2 3 4 5 6 7 8 9	Active class participation Discussion during lectures Exam - test Essay
P_W2	FiR_WG02_Lic FiR_WG03_Lic FiR_WG04_Lic FiR_WG05_Lic FiR_WG06_Lic FiR_WG07_Lic FiR_WG08_Lic FiR_WG09_Lic FiR_WG14_Lic FiR_WG15_Lic FiR_WG16_Lic FiR_WK03_Lic FiR_WG19_Lic FiR_WK05_Lic	1 2 3 4 5 6 7 8 9	Active class participation Discussion during lectures Exam - test Essay
SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
<b>SKILLS</b>			
P_U1	FiR_UW01_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UW06_Lic FiR_UW07_Lic FiR_UK01_Lic FiR_UK02_Lic FiR_UO01_Lic FiR_UU01_Lic	1 2 3 4 5 6 7 8 9	Active class participation Essay Exam - test Discussion during lectures
SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
<b>SOCIAL COMPETENCES</b>			
P_K1	FiR_KK01_Lic FiR_KK02_Lic FiR_KO01_Lic FiR_KO03_Lic FiR_KR01_Lic FiR_KR02_Lic FiR_KK04_Lic	1 2 3 4 5 6 7 8 9	Discussion during lectures Active class participation Exam - test