



COURSE SPECIFICATION

Course code	full-time studies	Z-ZB-E-506a
	part-time studies	-
Course title in English	Operational Controlling	
Course title in Polish	Controlling Operacyjny	
Valid from academic year	2025/2026	

PLACEMENT IN THE TEACHING PROGRAM

Programme of study	BUSINESS MANAGMENT
Level of education	1st degree
Studies profile	academic
Form and mode of study	full-time programme
Scope	risk management
Academic unit responsible for the course	Department of Economics and Finance
Course coordinator	dr hab. Marianna Kotowska-Jelonek, prof. uczelni
Approved by	dr hab. inż. Dariusz Bojczuk, prof. uczelni

GENERAL CHARACTERISTIC OF THE COURSE

Teaching block	Specialist subject	
Course status	Obligatory	
Language of instruction	English	
Semester of delivery	full-time studies	Semester V
	part-time-studies	-
Prerequisites	Fundamentals of Finance, Corporate Finance, Economic analysis, Operations Management	
Exam (YES/NO)	YES	
ECTS	3	

Method of conducting classes		lecture	classes	laboratory	project	other
Number of hours per semester	full-time	15			15	
	part-time					



LEARNING OUTCOMES

Category	Outcome code	Course learning outcomes	Reference to the directional learning effect
Knowledge	W01	Student knows and understands the essence of the controlling concept of management in an enterprise.	ZB1_W02 ZB1_W03 ZB1_W06 ZB1_W07 ZB1_W09
	W02	Student knows the methods and tools used in operational controlling, including budgeting, cost accounting, management reporting.	ZB1_W02 ZB1_W06 ZB1_W07
	W03	Student knows the tools and functions of spreadsheets used in controlling.	ZB1_W06 ZB1_W09
Skills	U01	Student is able to design an operational controlling system in an enterprise.	ZB1_U01 ZB1_U04 ZB1_U05
	U02	Student is able to use operational controlling tools in decision-making within the operational management of an enterprise.	ZB1_U01 ZB1_U02 ZB1_U04 ZB1_U05
Social competences	K01	Student is able to promote knowledge of the concept of controlling, its usefulness for enterprise management.	ZB1_K01 ZB1_K03 ZB1_K04
	K02	Student understands the need for continuous learning and improvement of controlling techniques and tools as effective methods of operational management of an enterprise.	ZB1_K01 ZB1_K02 ZB1_K03

COURSE CONTENT

Method of conducting classes	Course content
lecture	The essence, tasks and types of controlling in an enterprise (operational, strategic, financial). Building a system for measuring and assessing the effects of an enterprise's operational activity. Tools and instruments of operational controlling. Isolating responsibility centers in an enterprise. Cost responsibility centers - assessment of their activity effects. Revenue responsibility centers and their assessment. Results responsibility centers and their assessment. Investment responsibility centers. Budgeting in an enterprise and its functions. Balanced Scorecard as a missing link in budgeting. Selected problems of functional controlling. Reporting for management needs.
project	Analysis of a sample enterprise in terms of implementing controlling. Isolation of responsibility centers in a sample enterprise. Assessment of the activities of selected responsibility centers using selected tools, instruments and measures. Principles for constructing a balanced achievement card system. Development of a balanced achievement card for a sample enterprise. Analysis of various controlling solutions in companies and organizations representing different sectors of the economy and different business profiles.



METHODS FOR VERIFYING LEARNING OUTCOMES

Outcome code	Learning outcomes verification methods					
	Oral examination	Written examination	Test	Project	Report	Other
W01		X				
W02		X				
W03				X		
U01				X		
U02				X		
K01						X
K02						X

FORM AND CONDITIONS OF ASSESSMENT

Form of classes	Assessment type	Assessment Criteria
lecture	Examination	Obtaining 50% of the required number of points from the topics covered in the lecture.
project	Credit with grade	Correct preparation of three projects from the topics of the design classes.

STUDENT WORKLOAD

ECTS Balance							
No.	Activity type	Student workload					Unit
		full-time					
1.	Scheduled contact hours	W	C	L	P	S	h
		15			15		
2.	Other (consultations, exams)	4			2		h
3.	Total number of contact hours	36					h
4.	Number of ECTS credits for contact hours	1,4					ECTS
5.	Number of hours of independent student work	39					h
6.	Number of ECTS points that a student obtains through independent work	1,6					ECTS
7.	Workload related to practical classes	38					h
8.	Number of ECTS credit points which a student receives for practical classes	1,5					ECTS
9.	Total number of hours of a student's work	75					
10.	ECTS credits for the course <i>1 1 ECTS credit =25 student learning hours</i>	3					ECTS

W - LECTURE C - CLASSES L - LABORATORY P- PROJECT S - SEMINAR



READING LIST

1. Horvath &. Partners Management Consultan (2020), *The Controlling Concept. Cornerstone of Performance Management*, World Scientific Co Inc.
2. Behunova A., Knapcikova L., Behun M. (2021), *Company Controlling*, Springer.