

## MODULE DESCRIPTION

Module code	<b>Z-ZIP2-612z</b>
Module name	<b>Controlling operacyjny</b>
Module name in English	<b>Operational Controlling</b>
Valid from academic year	<b>2016/2017</b>

## A. MODULE PLACEMENT IN THE SYLLABUS

Field of study	<b>Management and Production Engineering</b>
Level of education	<b>2nd degree</b> <i>(1st degree / 2nd degree)</i>
Studies profile	<b>General</b> <i>(general / practical)</i>
Form and method of conducting classes	<b>Full-time</b> <i>(full-time / part-time)</i>
Specialisation	<b>Management Engineering</b>
Unit conducting the module	<b>The Department of Economics and Finance</b>
Module co-ordinator	<b>Wiesława Wierzbicka, MSc</b>
Approved by:	

## B. MODULE OVERVIEW

Type of subject/group of subjects	<b>Specialist subject</b> <i>(basic / major / specialist subject / conjoint / other HES)</i>
Module status	<b>Compulsory</b> <i>(compulsory / non-compulsory)</i>
Language of conducting classes	<b>English</b>
Module placement in the syllabus – semester	<b>3rd semester</b>
Subject realisation in the academic year	<b>Summer semester</b> <i>(winter / summer)</i>
Initial requirements	<b>No requirements</b> <i>(module codes / module names)</i>
Examination	<b>No</b> <i>(yes / no)</i>
Number of ECTS credit points	<b>2</b>

<b>Method of conducting classes</b>	<b>Lecture</b>	<b>Classes</b>	<b>Laboratory</b>	<b>Project</b>	<b>Other</b>
<b>Per semester</b>	<b>15</b>			<b>15</b>	

## C. TEACHING RESULTS AND THE METHODS OF ASSESSING TEACHING RESULTS

<b>Module target</b>	The acquisition of knowledge and understanding of fundamental issues of OPERATIONAL CONTROLLING. During the course students will be familiarized with the basic approaches to controlling, ways of exercising it in an enterprise and the benefits of its implementation in a given unit. Students will learn the basic elements required and necessary for effective operational controlling. The principles of planning, budgeting, cost centres controlling and accountability in the enterprise will be discussed in detail.
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Effect symbol	Teaching results	Teaching methods (l/c/lab/p/other)	Reference to subject effects	Reference to effects of a field of study
W_01	The student has a basic knowledge in the area of operational controlling, formulating objectives, planning and budgeting as well as financial controlling, production controlling, functional controlling and materials management controlling.	l/p	K_W01	T2A_W01 T2A_W02
W_02	The student has knowledge about revenue, accountability for results, cost accountability centres.	l/p	K_W02	T2A_W01 T2A_W02
W_03	The student has knowledge of controlling tools used in the enterprise and in the course of budgeting process.	l/p	K_W12	T2A_W05 S2A_W06
U_01	The student is able to acquire information from literature, expanding his/her knowledge gained during the lecture with further issues of operational controlling.	l/p	K_U01	T2A_U01
U_02	The student can refer to examples of controlling he/she is familiar with, is able to prepare and present a project and lead a discussion on the implementation of the results.	l/p	K_U05	T2A_U04 T2A_U06 T2A_U07
U_03	The student is able to assess the usefulness of his/her knowledge of controlling in resolving problems.	l/p	K_U08	T2A_U11 T2A_U12
K_01	The student understands the need to constantly update his/her knowledge in the field of controlling.	l/p	K_K01	T2A_K01 T2A_K06
K_02	The student is aware of the role of a technical university graduate who as a member of teams and communities, taking into account the principles of professional ethics, resolves professional dilemmas.	l/p	K_K03	T2A_K03 T2A_K05 T2A_K07
K_03	The student is able to think and act in an entrepreneurial way indicating the impact of his/her economic decisions on the company's assets and financial situation.	l/p	K_K02	T2A_K02 T2A_K04

### Teaching contents:

#### 1. Teaching contents as regards lectures

Lecture number	Teaching contents	Reference to teaching results for a module
1	Introduction to operational controlling.	W_01 U_01 K_01
2	Organizing operational controlling in the enterprise.	W_01
3	Formulating objectives, planning and budgeting.	W_02
4	Cost accountability centres.	W_01

5	Revenues.	W_02
6	Accountability for results.	W_02
7	Balanced scorecard.	W_02
8	Examples of functional controlling.	W_02

## 2. Teaching contents as regards classes

Class number	Teaching contents	Reference to teaching results for a module

## 3. Teaching contents as regards laboratory classes

Laboratory class number	Teaching contents	Reference to teaching results for a module

## 4. The characteristics of project assignments

Project class number	Teaching contents	Reference to teaching results for a module
1	Organizational matters. Introduction to subject area.	W_01
2	Planning, implementing and organizing of controlling in the enterprise.	W_02
3	Controlling tools applied in the enterprise. The course of the budgeting process.	W_03
4	Financial controlling.	W_01 K_01
5	Production controlling.	W_01 K_01
6	Materials management controlling.	W_01 K_01
7	Designing and implementing a balanced scorecard.	W_02
8	Summary of the discussed issues. Submitting design projects.	K_02

## The methods of assessing teaching results

Effect symbol	Methods of assessing teaching results (assessment method, including skills – reference to a particular project, laboratory assignments, etc.)
W_01	Discussion and evaluation of individual work, a test, a project.
W_02	Discussion and evaluation of individual work, a test, a project.
W_03	Discussion and evaluation of individual work, a test, a project.
U_01	Discussion and evaluation of individual work, a test, a project.
U_02	Discussion and evaluation of individual work, a test, a project.
U_03	Discussion and evaluation of individual work, a test, a project.
K_01	Monitoring student involvement, a project assignment.

<b>K_02</b>	Monitoring student involvement , a project assignment.
<b>K_03</b>	Monitoring student involvement, a project assignment.

## D. STUDENT'S INPUT

ECTS credit points		
	Type of student's activity	Student's workload
1	Participation in lectures	15
2	Participation in classes	
3	Participation in laboratories	
4	Participation in tutorials (2-3 times per semester)	3
5	Participation in project classes	15
6	Project tutorials	3
7	Participation in an examination	
8		
9	<b>Number of hours requiring a lecturer's assistance</b>	<b>36</b> <i>(sum)</i>
10	<b>Number of ECTS credit points which are allocated for assisted work</b> <i>(1 ECTS point=25-30 hours)</i>	<b>1.3</b>
11	Unassisted study of lecture subjects	10
12	Unassisted preparation for classes	
13	Unassisted preparation for tests	
14	Unassisted preparation for laboratories	
15	Preparing reports	
15	Preparing for a final laboratory test	
17	Preparing a project or documentation	10
18	Preparing for an examination	
19		
20	<b>Number of hours of a student's unassisted work</b>	<b>20</b> <i>(sum)</i>
21	<b>Number of ECTS credit points which a student receives for unassisted work</b> <i>(1 ECTS point=25-30 hours)</i>	<b>0.7</b>
22	<b>Total number of hours of a student's work</b>	<b>56</b>
23	<b>ECTS points per module</b> <i>1 ECTS point=25-30 hours</i>	<b>2</b>
24	<b>Work input connected with practical classes</b> <i>Total number of hours connected with practical classes</i>	<b>35</b>
25	<b>Number of ECTS credit points which a student receives for practical classes</b> <i>(1 ECTS point=25-30 hours)</i>	<b>1</b>

## E. LITERATURE

Literature list	<ol style="list-style-type: none"> <li>1. Sierpińska M., Niedbała B., <i>Controlling operacyjny w przedsiębiorstwie</i>, Wydawnictwo naukowe PWN, Warszawa 2003.</li> <li>2. Weber J., <i>Wprowadzenie do controllingu</i>, Oficyna Controllingu Profit, Katowice 2001.</li> <li>3. Volmuth H.J., <i>Planowanie, kontrola, zarządzanie</i>, Agencja Wydawnicza Placet, Warszawa 1993.</li> <li>4. Janczyk-Strzała E., <i>Controlling w przedsiębiorstwach produkcyjnych</i>, Cedetu, Warszawa 2010.</li> <li>5. Marciniak S., <i>Controlling, teoria, zastosowanie</i>, Difin, Warszawa 2008.</li> <li>6. Kuc B.R., <i>Kontrolling dla menadżerów</i>, Warszawa 2010.</li> <li>7. Duda-Piechaczek E., <i>Controlling - wspieranie zarządzania przedsiębiorstwem</i>.</li> </ol>
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	<p>8. Sierpińska M., Niedbała B., <i>Controlling operacyjny w przedsiębiorstwie</i>, Wydawnictwo naukowe PWN, Warszawa 2003.</p> <p>9. Marciniak S., <i>Controlling, teoria, zastosowanie</i>, Difin, Warszawa 2008.</p> <p>10. Komorowski J., <i>Budżetowanie jako metoda zarządzania przedsiębiorstwem</i>, Wydawnictwo Naukowe PWN, Warszawa 1997.</p> <p>11. Nowak E. (red.), <i>Controlling w działalności przedsiębiorstwa</i>, PWE, Warszawa 2011.</p> <p>12. Radzikowski W., Wierziński J., <i>Controlling – Koncepcje – Metody – Zastosowania</i>, Toruńska Szkoła Wyższa, Toruń 1999.</p>
Module website	