

Course description

Course name		Controlling and Budgeting				Course code			
Major		Finance & Accounting							
Profile		Practical							
Level of studies		First-cycle studies							
Specialization		Accounting and Financial Control							
Form of studies		Full-time studies							
Semester		VI				Language of instruction		English	
Prerequisites for the course						Basic courses		N	
Form of crediting		End-of-term test		Number of ECTS points: 3				Methods of assessment	
Form of classes and other		Number of hours in semester		Total	3	direct contact classes	1,4		practical classes
		Total	Student's workload	Direct contact	Verification of teaching effects				Importance in %
Lecture		30	15	15	test				50%
Project		30	15	15	preparation of budget project				50%
Consultations		12	6	6					
Total number of hours:		72	36	36					Total: 100%
Categories of teaching effects	No.	Course teaching effects			Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization	
Knowledge	1.	Ex ante recognition of income, expenses, revenues and cash expenditures, financial results and changes in assets and sources of financing.			test	K1_W06+++, K1_W07+++, K1_W08+++, K1_W09+++, K1_W15+++	S1A_W07+++, S1A_W06+++, S1A_W08+++	L	
	2.	The acquisition of appropriate attitudes towards comprehensive planning in the enterprise, responsibility centers, as well as raising awareness regarding the results of specific business processes resulting from the implementation of operational and financial budgets.			discussion	K1_W06+++, K1W07+++, K1_W08+++, K1_W09+++, K1_W15+++	S1A_W06+++, S1A_W07+++, S1A_W08+++	L	
Skills	1.	Student can prepare operating budgets (sales, production, purchase of materials) and financial (balance sheet, income statement, cash flow statement)			execution of the budget project	K1_U06+, K1_U07+++, K1_U09+++, K1_U12+++, K1_U15+++	S1A_U02+++, S1A_U03+++, S1A_U06+++, S1A_U07+++	P	

	2.	Student can use methods and techniques of budgets development.	execution of the budget project	K1_U06+++, K1_U07+++, K1_U09+++, K1_U12+++, K1_U15+++	S1A_U02+++, S1A_U03+++, S1A_U06+++, S1A_U07+++	P
	3.	Student knows how to use spreadsheets in the process of building budgets.	execution of the budget project	K1_U06+++, K1_U07+++, K1_U09+++, K1_U12+++, K1_U15+++	S1A_U02+++, S1A_U03+++, S1A_U06+++, S1A_U07+++	P
	4.	Student is able to identify cost centers, revenue centers and investment centers.	execution of the budget project	K1_U06+++, K1_U07+++, K1_U09+++, K1_U12+++, K1_U15+++	S1A_U02+++, S1A_U03+++, S1A_U06+++, S1A_U07+++	P
	Social competence	1.	Student is aware of the necessity of the application of budgeting in the modern economic world.	discussion	K1_K02+++, K1_K05+++, K1_K07+++	S1A_K01+++, S1A_K04+++, S1A_K06+++, S1A_K07+++

Course supervisors

Form of classes	Course supervisors
Lecture	PhD (Eng) Mariusz Kołosowski
Project	PhD (Eng) Mariusz Kołosowski

Teaching content

Lecture	Teaching methods	Lecture with multimedia presentation	
No.	Subject area	Number of hours	
1.	Budgeting as an element of management and planning system.	1	
2.	General procedure of budgeting.	1	
3.	Types of budgets: main, master and partial budgets.	1	
4.	Techniques of budgets development: marginal, zero-based, participative.	1	
5.	Sales budgeting and forecasting of sales volumes.	1	
6.	Costs budgeting. Cost centre.	1	
7.	Capital budgeting.	1	
8.	Pro-forma financial statements.	1	
9.	Control and analysis of deviations.	1	
10.	Information technology as a support tool for the budgeting process. The use of spreadsheets in the budgeting process.	1	
11.	The concept of controlling. Content of controlling system (features). Types of controlling. Auditor's tasks.	1	
12.	Costing system.	1	
13.	Controlling instruments (short-term income statement, covering costs margins, ratio analysis).	1	
14.	Centres of responsibility.	1	
15.	Material repetition.	1	
Total no. of hours:			15

Project	Teaching methods	individual project consultation
No.	Subject area	Number of hours
1.	Draft budget preparation (plan of costs, revenues, financial sources; pro forma financial statements).	15
Total no. of hours:		15

Primary literature:

1	Zarządzanie produkcją : ujęcie controllingowe, Stanisław Nowosielski, Wyd. AE im.Oskara Langego we Wrocławiu, Wrocław 2001.
2	Rachunkowość w zarządzaniu zdecentralizowanym przedsiębiorstwem, Praca zbiorowa pod red. Nowak E., PWE, Warszawa 2001.
3	Budżetowanie w przedsiębiorstwie : organizacja, procedury, zastosowanie / red. Edward Nowak, Bartłomiej Nita, Kraków : Wolters Kluwer, 2007.
4	Rachunek kosztów, Drury C., PWN, Warszawa 2000 (Rozdziały: 12,13, 15).
5	Biznes plan, Filar E., Skrzypek J., Poltext, Warszawa 2003
6	Kiziukiewicz T., Czubakowska K., Rachunkowość zarządcza (praca zb.) Expert, Wrocław 1999.
7	Rachunkowość zarządcza i controlling, Dobija M., Wyd. Naukowe PWN, Warszawa 2002.
8	Biznesplan: zastosowania i przykłady, Pawlak Zb., Poltext, Warszawa 2002.

Secondary literature:

1	Centra kosztów i centra zysku w przedsiębiorstwie, Nowosielski S., Wydawnictwo Akademii Ekonomicznej im. O. Langego we Wrocławiu, Wrocław 2001.
2	Budżetowanie kosztów przedsiębiorstwa, Praca zbiorowa pod red. Nowak E., ODDK Gdańsk 2002.
3	Rachunkowość zarządcza. Koncepcje i zastosowania, Jaruga A., Nowak W., Szychta A., Absolwent Łódź 1999 i późniejsze (Rozdziały: 12,13, 14).
4	Metody prognozowania sprzedaży w przedsiębiorstwie, Dittmann P., Wyd.AE im. Oskara Langego we Wrocławiu, Wrocław 2000.
5	Czubakowska K., Budżetowanie w controllingu, ODDk, Gdańsk 2004.
6	Owidia-Surmacz A., Budżetowanie i controlling, CeDeWu, Warszawa 2010.
7	Dobija M., Rachunkowość zarządcza i controlling, Wyd. PWN, Warszawa 2010.
8	Kotapski R., Budżetowanie w przedsiębiorstwie, Wyd. Marina 2006.

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Course co-ordinator

signature

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Director of Institute

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