

<b>Title of Course</b>	<b>Controlling</b>																							
<b>Semester</b>	Spring/Winter																							
<b>Teaching Hours per Course:</b>	<b>Total</b>	<b>- Lectures:</b>	<b>- Tutorials:</b>																					
	45	15	30																					
<b>ECTS Credits</b>	3																							
<b>The content of education</b>																								
<b>Aims of Course</b>	<p>The basic aim of the Course is acquaint students with:</p> <ul style="list-style-type: none"> <li>- the principles, methods and procedures of strategic and operational controlling;</li> <li>- the modern costing system in terms of their application in management;</li> <li>- the modern tools and methods of controlling and managerial accounting used by corporations in order to receive important information for decision making, planning, control and performance assessment</li> </ul>																							
<b>Program</b>	<p>1. Introduction to Controlling 2. The role of the controller 3. Pricing decisions 4. Controlling in the decision making process 5. Activity-based costing 6. Target costing 7. Life cycle cost analysis. 8. Performance measurement 9. Budgeting</p>																							
<b>Conditions of completion</b>	<p><b>Writing exam</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><b>Grading Standard:</b></th> <th style="text-align: center;"><b>Grade</b></th> <th style="text-align: center;"><b>Total Points</b></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">5</td> <td style="text-align: center;">90-100%</td> </tr> <tr> <td></td> <td style="text-align: center;">4,5</td> <td style="text-align: center;">80-89%</td> </tr> <tr> <td></td> <td style="text-align: center;">4</td> <td style="text-align: center;">70-79%</td> </tr> <tr> <td></td> <td style="text-align: center;">3,5</td> <td style="text-align: center;">60-69%</td> </tr> <tr> <td></td> <td style="text-align: center;">3</td> <td style="text-align: center;">50-59%</td> </tr> <tr> <td></td> <td style="text-align: center;">2</td> <td style="text-align: center;">&lt;50%</td> </tr> </tbody> </table>			<b>Grading Standard:</b>	<b>Grade</b>	<b>Total Points</b>		5	90-100%		4,5	80-89%		4	70-79%		3,5	60-69%		3	50-59%		2	<50%
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<b>Teacher</b>	Dr hab. Magdalena Kludacz-Alessandri, prof. of WUT																							