# **SYLLABUS academic year 2023/24**Faculty of Economics University of Gdansk

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Teaching form in-	ctures incl	ning				15	Type of course:			obligatory				
Teaching methods Le	ctures incl	nina	Total number of hours:							English				
Teaching methods Le	ctures inc	iiiig	in-class learning											
Teaching methods Lectures including multimodal presentations, Activating methods in training classes, Work in computer laboratories, Collaborating, group activities,														
Prerequisites (required courses and introductory requirements)														
Required courses No requirements														
Introductory No requirements	No requirements													
Assessment method, forms and criteria														
Assessment method Ex	Assessment method Exam													
	Assessment test. Student's work during the classes is also recorded by the teacher. Students prepare team projects													
Course objectives														
The aim of the subject is to provide the knowledge, practical skills and social competences in making of managerial decisions in business processes.														
Learning outcomes														
Knowledge MSG2_W13 Student has got a knowledge on operational improvement management														
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			<del></del>		1		11		1					
Outcomes	exam	exam		/portfolio	tasks/ homeworks	individual presentation	group presentation	classroom activities	classroom	discussion	individual	group project		
MSG2_W13		Х					ĺ		Ī			Х		
Skills	G2_U11	Student a	pplies m	nethods a	and too	ls to solv	e practic	al manag	erial pr	oblems	 S.			
MS	Skills MSG2_U11 Student applies methods and tools to solve practical managerial problems.  MSG2_U12 Student can work in teams, in particular an international one													
Verification of learning outcomes - Skills														
Outcomes	exam	exam	Janen/vessa	/portfolio	tasks/ homeworks	individual presentation	group	classroom activities	classroom	uiscussioii	individual project	group project		
MSG2_U05		Х										Х		
MSG2_U12												Х		

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Attitudes	MSG2_K03 The student develops the social competences of individual and team work										
Verification of learning outcomes - Attitudes											
Outcomes	written exam	oral exam	test	essay/paper /portfolio	tasks/ homeworks	individual presentation	group presentation	classroom activities	classroom discussion	individual project	group project
MSG2_K03								Х			Х

### Course contents

### **Decision-making process**

Optimization versus sub-optimization. Decision-making process in the organization. The decision-making model as a tool to support the decision-making process

### Planning targets for business processes

Targets to achieve, targets to keep. Key performance indicators. Flexible budgeting. Break-even point/safety margins targets **Identifying targets variance and assessing products/services profitability** 

The problem of identifying target variance and assessing the products/services profitability. Strong/weak products. Hierarchy of products/services profitability. Propositions for making decisions

# Variance analysis

Methods and tools of variance analysis. Creating confidence interval for controlled parameters. Usage of statistical test for identifying the significance of variance.

### Linear programming models

Features of linear programming models, the SOLVER tool, examples of linear programming models: optimal selection of production range, mixture problem, transportation problem, transhipment model, assignment model, shortest route model, maximum flow model.

# Recommended reading lists

### Core literature:

- Mankowski C.: Planning key logistics indicators as targets to be achieved or kept. (pages 141-158) article is available at http://ekonom.ug.edu.pl/web/download.php?OpenFile=1690
- Powell S. G., Bake K. R.: Management Science: The Art of Modeling with Spreadsheets, John Wiley and Sons, 2011
- Shim J.K., Siegel J.G., Dauber N.: Corporate controller's handbook of financial management. CCH, Inc., 2008

### Additional literature:

- Bragg S.M.: Controllership: the work of the managerial accountant. John Wiley & Sons, 2009
- Drury C.: Management and cost accounting. Cengage Learning EMEA, London 2015
- Plenert G. J.: Supply Chain Optimization through Segmentation and Analytics (Resource Management). CRC Press. 2014
- L. Reszka: Decision Making Process in the Management of Logistics Support System [in:] C. Mańkowski, L. Reszka (eds.): Modelowanie procesów i systemów logistycznych, part. XXII Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2021, p. 167-176
- Reszka L.: Multicriteria optimization methods in logistics on the example of warehouse location, "Journal of Positive Management", vol. 9, nr 3/2018, Toruń 2018, ISSN: 2083-103X, p. 3-16
- Reszka L.: The Applicability of the Simos' Method to Determination of Weights in Optimal Multicriteria Decision Making in Logistics [in:] M. Chaberek, L. Reszka (eds): Modelling of Logistics Processes and Systems, part XVII. Research Journal of the University of Gdańsk Transport Economics and Logistics vol. 66. Gdańsk University Press, Gdańsk 2017, p. 81-88
- Yalaoui A., Chehade H., Yalaoui F., Amodeo L.: Optimization of logistics, Wiley, Hoboken 2012

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<sup>\*</sup> SS1- undergraduate studies \* SS2 - graduate studies \* SDang - doctoral studies

<sup>\*\*</sup> MSG - International Economic Relations