

This is to certify that

Politechnika Częstochowska

included in the scope of the following lectures of Finance and Accounting in Business studies:

- Management accounting,
- Enterprise cost management,
- Advanced Management Accounting,
- Budgeting in an enterprise,
- Budgeting and financial planning in an enterprise

the concept of controlling in accordance with the International Association of Controllers (ICV) philosophy described in statement "The essence of Controlling – The perspective of ICV and IGC". These lectures have the patronage of the International Association of Controllers (ICV).

Valid from: 26 April 2022

Valid until: 25 April 2025



dr Tomasz M. Zieliński

Executive Director of ICV POLAND