

ABSTRACT

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The dissertation is devoted to the issue of management control in local government units, which has been part of the Polish legal system since 2010. Management control, as a legal institution combining oversight and management functions, influences every aspect of an entity's activity. Its extensive nature leads to differing interpretations-some view it solely as traditional ex-post inspection, while others regard it as a management model. These discrepancies also have historical roots, stemming from the transformation that began with financial control before Poland's accession to the European Union. Yet the challenges surrounding management control are not merely theoretical. In practice, it is often marginalised and its potential remains untapped. Units frequently limit themselves to meeting formal obligations-issuing internal acts that, in reality, are rarely put to practical use.

The aim of the study is to identify the degree of theoretical discrepancies in management control and to assess how it functions in practice within local government units, using municipalities in the Małopolskie Voivodeship as a case study. The empirical research covers the period from the introduction of this legal institution up to 2022. The dissertation has a theoretical-empirical character and consists of six chapters, preceded by an introduction and followed by a conclusion. A bibliography and a list of tables complement the main body of the work. The first four chapters are theoretical in nature; Chapter Five outlines the research methodology and contains the empirical component, while Chapter Six is also empirical. The dissertation concludes with recommendations aimed at improving the functioning of management control in local government units.