

**NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES  
OF UKRAINE**

Department Production and Investment Management



**«CONFIRMED»**  
Dean of the Faculty of Agrarian Management  
Anatolii OSTAPCHUK  
2023

**“APPROVED”**  
at the meeting of the department of Production and Investment Management  
Protocol № 8 dated on April " 18 " 2023  
Head of the department  
Maryna DIELINI

**“REVIEWED”**  
Program Coordinator  
Vitalii LUTSIK

**PROGRAM OF THE COURSE**  
**Controlling**

Specialization	<u>073 «Management»</u>
Educational program	<u>Management</u>
Faculty	<u>Agrarian management</u>
Developers:	<u>Alekseieva K., PhD (Public Administration), As. Professor</u>

Kyiv – 2023

## 1. Description of the course

“Controlling”  
(title)

<b>Field of knowledge, specialty, educational program, educational degree</b>		
Educational degree	Bachelor	
Specialization	073 «Management»	
Educational Program	Management	
<b>Characteristics of the course</b>		
Type	Compulsory	
Total number of hours	120	
Number of ECTS credits	<u>4</u>	
Number of content modules	<u>2</u>	
Course project (work)	-	
Form of assessment	Exam	
<b>Indicators of the course for full-time and part-time forms of study</b>		
	Full-time	Part-time
Course (year of study)	3	-
Semester	6	-
Lecture classes	30 hours.	-
Practical classes	30 hours	-
Laboratory classes	- hours	-
Self-study	60 hours	-
Individual assignments	- hours	-
Number of weekly classroom hours for the full-time form of study:	4 hours	

## 2. Purpose, objectives, and competencies of the course

The **purpose** of studying the discipline "Controlling" is to obtain the necessary theoretical knowledge and practical skills on the conceptual basis of modern enterprise management on the basis of the latest directions of information and economic development of the enterprise, namely the introduction of a control system at the enterprise to achieve its operational and strategic goals.

The **objectives** of the course "Controlling": mastering the theoretical knowledge of the concept of controlling and practical skills of using controlling techniques in the management of the enterprise to ensure its profitability and development through the adoption of effective management decisions.

### **Acquisition of competencies:**

**Integrated competency (IC):** The ability to solve complex specialized tasks and practical problems in the management of organizations or in the learning process, which involves the application of certain theories and methods of the relevant science and is characterized by the complexity and uncertainty of conditions.

### **General competencies:**

GC 4. Ability to apply knowledge in practical situations

GC 5 Knowledge and understanding of the subject area and understanding of professional activity.

GC 9 Ability to learn and master modern knowledge

GC 10 Ability to conduct research at an appropriate level.

GC 13 Appreciation and respect for diversity and multiculturalism.

GC 14 Ability to work in an international context

GC 15 The ability to act on the basis of ethical considerations (motives).

### **Special competencies (SC):**

SC 1 The ability to define and describe the characteristics of the organization

SC 2 The ability to analyze the results of the organization's activities, to compare them with the factors of influence of the external and internal environment.

SC 3 The ability to determine the prospects for the organization's development.

SC 4 The ability to determine the functional areas of the organization and the connections between them.

SC 5 The ability to manage the organization and its divisions through the implementation of management functions

SC6 The ability to act socially responsibly and consciously

SC7 Ability to choose and use modern management tools

SC 11 Ability to create and organize effective communications in the management process

SC 12 Ability to analyze and structure organizational problems, form reasonable solutions

SC 14 Understand the principles of psychology and use them in professional activities

SC 15 Ability to form and demonstrate leadership qualities and behavioral skills.

SC 16 The ability to develop and implement projects, identify sources of financing and organize the management of project processes

**Program learning outcomes (PLO):**

PLO 3 Demonstrate knowledge of theories, methods and functions of management, modern concepts of leadership.

PLO 8 Apply management methods to ensure the effectiveness of the organization's activities.

PLO 11 Demonstrate the skills of situation analysis and communication in different spheres of activity of the organization

PLO 17 Conduct research individually and/or in a group under the guidance of a leader

PLO 18 Demonstrate the ability to develop and implement projects, identify sources of their funding and manage them.



10	Topic 10. Controlling in the system of decision making	10	2	2		6							
	<b>TOTAL FOR CONTENT MODULE 2</b>	<b>62</b>	<b>16</b>	<b>16</b>		<b>30</b>							
	<b>Total hours</b>	<b>120</b>	<b>30</b>	<b>30</b>		<b>60</b>							

### Content Module 1.

## "THEORETICAL FUNDAMENTALS AND ORGANIZATION OF CONTROLLING"

### Topic 1. The essence, necessity and types of controlling

The concept of controlling. The purpose and tasks of controlling. Types of controlling. Controlling as philosophy. German concept. American concept. Types of control.

### Topic 2. Organization of controlling at the enterprise

Place of controlling in enterprise management system. The process of implementation of controlling. The need in controlling. Stages of introducing of controlling. Factors of controlling.

### Topic 3. Centers of responsibility as an object of controlling

Centers of responsibility and decision-making there. Functions of management at the centers of responsibility. The classification of decisions. Features of classification of management decisions. Environment. Decision in a situation of certainty. Decision in a situation of risk. Decision in situations of uncertainty.

### Topic 4. Organization of managerial accounting in the system of controlling

Managerial accounting. Organization of managerial accounting. System of controlling. Implementation of accounting at the enterprise.

### Topic 5. System of planning and budgeting at the enterprise

System of planning at the enterprise. The essence of planning. Compulsory planning tasks. Indicative planning. Directive planning. Prospective planning. Medium-term planning. Operational planning. Strategic planning. Tactical planning. Operational-calendar planning. Budgeting at the enterprise.

### Content Module 2.

## "METHODS AND TOOLS OF THE CONTROLLING SYSTEM AT THE ENTERPRISE"

### Topic 6. Economic analysis in controlling

Economic analysis in controlling. The subject of economic analysis. The essence of economic analysis. Expert diagnostic. Methods of diagnostic. The main tasks of diagnostic. Strategic diagnostic. Analyzing the gap between plan and fact.

**Topic 7. Methodical toolkit of operative controlling**

The essence of operative controlling. Measures of operative controlling. The features of operative controlling. Ways of implementation of operative controlling. The responsible persons.

**Topic 8. Expert diagnostic of economic and financial state of the enterprise**

Features of crisis. Analysis of financial state. Indices of the financial state of an enterprise. Criteria of economic and financial stability of enterprise.

**Topic 9. Controlling of investment projects**

Investment project. Investments. Investment activity. Steps of development of investment project. Signs of project. Objectives of a project. Features of controlling of investment project.

**Topic 10. Controlling in the system of decision making**

Decision-making in controlling. Types of decisions. The process of decision-making. Strategic and operational decisions.

**4. Seminar topics (N/A)**

**5. Practical class topics**

<b>N</b>	<b>Topic titles</b>	<b>Hours</b>
1	The essence, necessity and types of controlling	<b>2</b>
2	Organization of controlling at the enterprise	<b>2</b>
3	Centers of responsibility as an object of controlling	<b>2</b>
4	Organization of managerial accounting in the system of controlling	<b>4</b>
5	System of planning and budgeting at the enterprise	<b>4</b>
6	Economic analysis in controlling	<b>4</b>
7	Methodical toolkit of operative controlling	<b>4</b>
8	Expert diagnostic of economic and financial state of the enterprise	<b>4</b>
9	Controlling of investment projects	<b>2</b>
10	Controlling in the system of decision making	<b>2</b>
	<b>Total</b>	<b>30</b>

**6. Laboratory class topics**

**7. Independent work topics**

<b>N</b>	<b>Topic titles</b>	<b>Hours</b>
1	The essence, necessity and types of controlling	<b>6</b>
2	Organization of controlling at the enterprise	<b>6</b>

3	Centers of responsibility as an object of controlling	<b>6</b>
4	Organization of managerial accounting in the system of controlling	<b>6</b>
5	System of planning and budgeting at the enterprise	<b>6</b>
6	Economic analysis in controlling	<b>6</b>
7	Methodical toolkit of operative controlling	<b>6</b>
8	Expert diagnostic of economic and financial state of the enterprise	<b>6</b>
9	Controlling of investment projects	<b>6</b>
10	Controlling in the system of decision making	<b>6</b>
	<b>Total</b>	<b>60</b>

### **8. Samples of control questions, tests for assessing the level of knowledge acquisition by students**

1. The essence of controlling
2. The main stages of the controlling development
3. In your opinion is it possible to run business without controlling nowadays?
4. Is controlling important for business?
5. Compare operative and strategic controlling
6. Main features of modern business
7. Decision making in the system of controlling
8. Classification of managerial decisions
9. Planning as one of the managerial functions
10. Forming of strategic options
11. Methods of strategic diagnostic of the financial and economic state of an enterprise
12. The essence of the ABC methods of analysis and XYZ methods of analysis

### **9. Teaching methods**

To activate the process of teaching students in the study of discipline, the following educational technologies and tools are used:

-The lectures clear with clearly structured material; the students focus on problematic issues; Specific examples of practical application of the obtained knowledge are given; turn to the foreign experience of solving certain problems; Students are encouraged to critically perceive new material instead of passive note-taking; visual materials, diagrams, tables, models, graphs are used; the technical means of teaching are used: a multimedia projector, slides, etc .;

-At practical lessons are introduced various educational technologies: discussion of problems, discussions; solution of situational exercises; solution of problem issues; brain storm; case methods; presentations; analysis of a specific situation; work in small groups; role playing and business games; banks of visual accompaniment; written control of knowledge; Individual and group polls; cross-checking of tasks with the following argumentation of the submitted evaluation, etc.



Obligatory elements for activating students' educational work are the clear control of attending classes by students, encouraging learning activity, and fair differentiation of grades.

## 10. Forms of assessment

Modules and rating system of organization of education and control of knowledge in discipline was developed to accelerate auditorium and self-educational work within intersession period through concretization of the amount of educational materials, its differentiation according to complexity and importance, to stimulate systematic work of students during the semester, to raise the level of their practical work. Participation in seminars, performing each practical work can be estimated differentially according to the level of their complexity. Penalties will be used for missed lectures, practical work and seminars.

## 11. Distribution of grades received by students

Assessment of student knowledge is on a 100-point scale and is translated into national assessments according to “Regulations on examinations and tests in NUBiP of Ukraine” (order of entry into force of 26.04.2023 Protocol № 10)

Student rating, points	National grade based on exam results	
	Exams	Credits
90-100	Excellent	Passed
74-89	Good	
60-73	Satisfactory	
0-59	Unsatisfactory	Not passed

In order to determine the rating of a student (listener) in the discipline  $R_{dis}$  (up to 100 points), the rating from the exam  $R_{ex}$  (up to 30 points) is added to the rating of a student's academic work  $R_{aw}$  (up to 70 points):  $R_{dis} = R_{aw} + R_{ex}$ .

## 12. Educational and methodical support

This work program of academic discipline, a summary of lectures, plans of seminars and practical classes, tasks for independent work, express control, tasks for final control.

## 13. Recommended sources of information

### Basic

1. Зоріна О.І., Чебанова О.П., Волохов В.А. Навчально-методичний посібник для самостійної роботи студентів з дисципліни «Контролінг». Х.: УкрДУЗТ, 2022.

2. Behringer S. **Financial controlling**. Springer. 2023. URL: <https://link.springer.com/book/10.1007/978-3-658-40527-4#bibliographic-information>  
DOI: <https://doi.org/10.1007/978-3-658-40527-4>

3. **Controlling**. ЕНК на освітній платформі Elearn. URL:

### Additional

1. Алексеева К.А., Суханова А.В. Методичні вказівки для підготовки до практичних занять, виконання самостійної роботи та підготовки до екзамену з дисципліни «Антикризовий менеджмент» Київ: Вид. центр НУБіП, 2021. 170с.
2. Сисоєв А.В. Оцінка ефективності контролінгу операційної діяльності підприємства. Ефективна економіка. 2020. № 1. URL: <http://www.economy.nauka.com.ua/?op=1&z=7622>.
3. Суханова А.В. Контролінг у системі прийняття управлінських рішень. *Інфраструктура ринку*, 32, 2019. URL: [http://www.market-infr.od.ua/journals/2019/32\\_2019\\_ukr/35.pdf](http://www.market-infr.od.ua/journals/2019/32_2019_ukr/35.pdf)] (дата звернення: 12.10.2023)
4. Суханова А.В. Основні стратегії фінансового забезпечення конкурентоспроможності підприємства. *Міжнародний науковий електронний журнал ЛОГОΣ. ONLINE*. 2019, 4, URL: <http://eoi.citefactor.org/10.11232/2663-4139.04.20> (дата звернення: 12.10.2023)
5. Суханова А.В., Суханова Д.Ю. Світова практика управління грошовими потоками підприємств *Приазовський економічний вісник*. 2020. 2(19) URL: [http://rev.kpi.zp.ua/journals/2020/2\\_19\\_ukr/39.pdf](http://rev.kpi.zp.ua/journals/2020/2_19_ukr/39.pdf) (дата звернення: 12.10.2023)
6. Суханова А.В. Методичні підходи до оцінювання конкурентоспроможності підприємства. *Економіка та суспільство*. 2021. № 26. URL: <https://economyandsociety.in.ua/index.php/journal/article/view/382> (дата звернення: 12.10.2023)
7. Суханова А.В. Удосконалення системи управління витратами на основі контролінгу. *Problemas y perspectivas de la aplicación de la investigación científica innovadora. Збірник тез доповідей I міжнародної науково-практичної конференції. Панама, 2021. с.44-47*
8. Alekseeva K., Novikova I., Bedukh O., Kostjuk O., & Stepanova A. (2021) Technological orders' change caused by the pandemics: Digitalization in the internationalization of technology transfer. *Problems and perspectives in management*. Issue 3. URL: <https://cutt.ly/g8SZ8U1>
9. Alekseeva, K.A., Reznik, N.P., Cherkasov, A.V. & Ostapchuk, A.D. (2023) Influence of the Digitalization on Human Development in the Process of Constructing a Welfare Economy. *Lecture Notes in Networks and Systems* 495 LNNS, pp. 885–898. DOI: [https://doi.org/10.1007/978-3-031-08954-1\\_74/](https://doi.org/10.1007/978-3-031-08954-1_74/)
10. Dielini M. (2019) Risk-Management in Public Authorities: International Aspect. *The Journal of Business, Economics, Sustainability, Leadership and Innovation*. Volume 2019, Iss. 3. 2019, pp. 31-37. <https://www.besli.org/index.php/besli/article/view/23>
11. Shynkaruk L., Dielini M., Alekseeva K., Artiukh T., Sukhanova A. Project management: study guide of the specialty 073 “Management”. Kyiv: NULES of Ukraine, 2022. 318 p.

### Electronic sources

1. Аудитор України URL: <http://www.auditorukr.com.ua/journal/> (дата звернення: 12.05.2023)
2. Аудиторська Палата України URL: <http://www.apu.com.ua> (дата звернення: 12.05.2023)
3. Бібліотека Верховної Ради України URL: <http://www.rada.gov.ua> (дата звернення: 12.05.2023)
4. Бізнес Інформ URL: <https://www.business-inform.net/main/> (дата звернення: 12.05.2023)
5. Вісник. Офіційно про податки URL: <http://www.visnuk.com.ua/> (дата звернення: 12.05.2023)
6. Все про бухгалтерський облік. Всеукраїнська професійна газета URL: <http://www.vobu.com.ua/> (дата звернення: 12.05.2023)
7. Дебет-Кредит: Український бухгалтерський портал URL: <http://www.dtkr.com.ua> (дата звернення: 12.05.2023)
8. Державне управління: удосконалення та розвиток URL: <http://www.dy.nauka.com.ua/> (дата звернення: 12.05.2023)
9. Економіка та держава URL: <http://www.economy.in.ua/> (дата звернення: 12.05.2023)
10. Економіка. Фінанси. Право URL: <http://www.efp.in.ua/uk/releases> (дата звернення: 12.05.2023)
11. Електронний журнал членів АПУ URL: <https://www.apu.com.ua/> (дата звернення: 12.05.2023)
12. Ефективна економіка URL: <http://www.economy.nauka.com.ua/> (дата звернення: 12.05.2023)
13. Інвестиції: практика та досвід URL: <http://www.investplan.com.ua/> (дата звернення: 12.05.2023)
14. Національна бібліотека України імені В.І Вернадського URL: <http://www.nbuv.gov.ua> (дата звернення: 12.05.2023)
15. Одеська державна наукова бібліотека ім. М.Горького URL: <http://www.ognb.odessa.ua> (дата звернення: 12.05.2023)
16. Офіційне видання державної фіскальної служби України. URL: [www.visnuk.com.ua/uk/analyti](http://www.visnuk.com.ua/uk/analyti). (дата звернення: 12.05.2023)
17. Офіційне інтернет-представництво Національного Банку України. Річний звіт. URL: [https://bank.gov.ua/control/uk/publish/category?cat\\_id=58023](https://bank.gov.ua/control/uk/publish/category?cat_id=58023). (дата звернення: 12.05.2023)
18. Офіційний Веб-сайт Міністерства економічного розвитку і торгівлі. URL: <http://www.me.gov.ua/?lang=uk-UA>. (дата звернення: 12.05.2023)
19. Офіційний веб-сайт Міністерства фінансів України. URL: <http://195.78.68.18/minfin/control/uk/index>. (дата звернення: 12.05.2023)
20. Податки та бухгалтерський облік. Інформаційно-аналітична газета URL: <http://www.nibu.factor.ua/> (дата звернення: 12.05.2023)
21. Податковий Кодекс України: Закон України № 2755-VI. URL: <http://zakon.rada.gov.ua/go/2755-17>. (дата звернення: 12.10.2023)
22. Сайт Державної служби статистики України. URL: <http://www.ukrstat.gov.ua>. (дата звернення: 12.05.2023)

23. Фінанси України URL:<http://finukr.org.ua/> (дата звернення: 12.05.2023) 24.  
Фінансовий контроль URL:<https://fincontrol.com.ua/journal.php> (дата звернення:  
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