

**NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL
SCIENCES OF UKRAINE**
Department of Production and Investment Management

“CONFIRMED”
Faculty of Agrarian Management

“15” June 2026 p.

PROGRAM OF THE COURSE

CONTROLLING

Field of knowledge 07 “Management and Administration”
Specialty 073 “Management”
Academic Program “International Business Management”
Faculty agrarian management
Developers: As. Professor K.A. Alekseieva, Production and Investment
Management Department, Doctor of Economic Sciences

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Description of the academic discipline. The educational component "Controlling" is core. It is aimed at obtaining the necessary theoretical knowledge and practical skills in the conceptual overview of modern enterprise management based on the latest trends in information and economic development of the enterprise, namely the implementation of a controlling system at the enterprise to achieve its operational and strategic goals. Mastering the course allows applicants to gain knowledge of the concept of controlling and practical skills in using controlling methods in managing enterprises to ensure their profitability and development by making effective management decisions. The course contains information about the budgeting process at the enterprise to substantiate future paths of its development, the basics of controlling investment projects, methodological tools for strategic and operational control.

Field of Study, Specialty, Academic program, Academic degree		
Academic degree	Bachelor	
Specialty	073 "Management"	
Academic Program	International Business Management	
Characteristics of the course		
Type	Core	
Total number of hours	120	
Number of ECTS credits	<u>4</u>	
Number of content modules	<u>2</u>	
Term paper	-	
Form of assessment	Exam	
Indicators of the course for full-time and part-time forms of study		
	Form of study	
	Full-time	Part-time
Year of study	3	-
Semester	6	-
Lecture classes	30 hours.	-.
Seminars	30 hours	-
Laboratory	-	-
Self-study	60 hours.	-
Hours per week (full-time program)	4 hours	-

1. Purpose, competencies and program learning outcomes of the academic discipline

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

List of academic disciplines that precede the study of "Controlling"

Introduction to the specialty, Management, Starting own business

Acquisition of competencies:

integral competence (IC): The ability to solve complex specialized tasks and practical problems, characterized by complexity and uncertainty of conditions, in the field of management or in the learning process, which involves the application of theories and methods of social and behavioral sciences.

general competencies (GC):

GC 3 Ability to think abstractly, analyze, synthesize.

GC 4 Ability to apply knowledge in practical situations

- GC 8 Skills in using information and communication technologies.
 GC 9. Ability to learn and master modern knowledge.
 GC 10. Ability to conduct research at the appropriate level.
 GC 11. Ability to adapt and act in a new situation.
 GC 12. Ability to generate new ideas (creativity).
 GC 13. Appreciation and respect for diversity and multiculturalism.
 GC 14. Ability to work in an international context.
 GC 15. Ability to act on the basis of ethical considerations (motives).**special (professional)**

competencies (SC):

- SC 1. Ability to define and describe the characteristics of an organization.
 SC 2. Ability to analyze the results of an organization's activities, compare them with the factors of influence of the external and internal environment.
 SC 5. Ability to manage an organization and its divisions through the implementation of management functions.
 SC 6. Ability to act socially responsibly and consciously.
 SC 7. Ability to choose and use modern management tools
 SC 9. Ability to work in a team and establish interpersonal interaction when solving professional tasks.
 SC 10. Ability to evaluate the work performed, ensure its quality and motivate the organization's personnel.
 SC 11. Ability to create and organize effective communications in the management process.
 SC 12. Ability to analyze and structure the problems of the organization, form well-founded solutions.
 SC 13. Understand the principles and norms of law and use them in professional activities.
 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.
 SK16. Ability to identify and analyze new market opportunities, including the international business environment, formulate new ideas, develop projects and organize business process management.

Program Learning Outcomes (PLO):

- PLO 4. Demonstrate skills in identifying problems and substantiating management decisions.
 PLO 6. Demonstrate skills in searching, collecting and analyzing information, calculating indicators to substantiate management decisions.
 PLO 11. Demonstrate skills in analyzing the situation and communicating in various areas of the organization's activities.
 PLO 12. Assess the legal, social and economic consequences of the organization's functioning.
 PLO 16. Demonstrate skills in independent work, flexible thinking, openness to new knowledge, and being critical and self-critical.
 PLO 17. Conduct research individually and/or in a group under the guidance of a leader.
 PLO 18. Demonstrate the ability to identify prospects for the development of the enterprise, develop projects, organize business process management based on an analysis of market opportunities and the international business environment.
 PLO 20. Conduct commercial activities in foreign markets, taking into account the peculiarities of legal regulation.

2. Program and structure of the course

Names of content modules and topics	Number of hours													
	Full-time form							Part-time form						
	weeks	Total classroom	including					total	including					
l			p	lab	ind	s/s.	l		p	lab	ind	s/s		
Module 1. "THEORETICAL FOUNDATIONS AND ORGANIZATION OF CONTROLLING"														
Topic 1. The essence, necessity and types of controlling	1	4	2	2			6							

Topic 2. Organization of controlling at the enterprise	2	4	2	2			6						
Topic 3. Centers of responsibility as an object of controlling	3	4	2	2			6						
Topic 4. Organization of managerial accounting in the system of controlling	4,5	8	4	4			6						
Topic 5. System of planning and budgeting at the enterprise	5,6	8	4	4			6						
Total for module 1	58		14	14			30						
Module 2 “METHODS AND TOOLS OF CONTROLLING SYSTEM AT THE ENTERPRISE”													
Topic 6. Economic analysis in controlling	7,8	8	4	4			6						
Topic 7. Methodical tools operative controlling	9,10	8	4	4			6						
Topic 8. Expert diagnosis of the financial and economic state of the enterprise	11,12	8	4	4			6						
Topic 9. Controlling of investment projects	13,14	4	2	2			6						
Topic 10. Controlling in the system managerial decision- making	15	4	2	2			6						
Total for module 2	62		16	16			30						
Total hours	120		30	30			60						
Term paper	-		-	-	-								
Total hours	120		30	30			60						

3. Lecture topics

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

4. Topics of practical classes

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

5. Self-study work topics

N	Topics	Hours
1	The essence, necessity and types of controlling	6
2	Organization of controlling at the enterprise	6
3	Centers of responsibility as an object of controlling	6
4	Organization of managerial accounting in the system of controlling	6
5	System of planning and budgeting at the enterprise	6
6	Economic analysis in controlling	6
7	Methodical tools operative controlling	6
8	Expert diagnosis of the financial and economic state of the enterprise	6
9	Controlling of investment projects	6
10	Controlling in the system of decision making	6
Total		60

6. Methods and diagnostic tools for learning outcomes

- oral or written survey;
- interview;
- testing;
- defense of practical works, projects;

7. Methods of teaching:

- problem-based learning method;
- practice-oriented learning method;
- case method;
- project-based learning method;
- research-based learning method;
- discussion-based learning method;
- teamwork, brainstorming method
- gamified learning method.

8. Assessment of learning outcomes.

The knowledge of a higher education applicant is assessed on a 100-point scale and is converted into a national assessment in accordance with the current "Regulations on Examinations and Tests at the NUBiP of Ukraine"

8.1. Distribution of grades by types of educational activities

Type of educational activity	Learning outcomes	Assessment
Module 1. "THEORETICAL FUNDAMENTALS AND ORGANIZATION OF CONTROLLING"		
Lecture 1	-	-
Practical work 1.	PLO 4. Demonstrate skills in identifying problems and justifying management decisions. PLO 6. Demonstrate skills in searching, collecting and analyzing information, calculating indicators to justify management decisions.	8
Lecture 2	-	-
Practical work 2.	PLO 4. Demonstrate skills in identifying problems and justifying management decisions.	8
Lecture 3	-	-
Practical work 3.	PLO 11. Demonstrate skills in situation analysis and communication in various areas of the organization's activities.	8
Lecture 4		-
Practical work 4.	PLO 12. Assess the legal, social, and economic consequences of the organization's operations.	8
Lecture 5		-
Practical work 5.	PLO 16. Demonstrate the skills of independent work, flexible thinking, openness to new knowledge, be critical and self-critical. PLO 18. Demonstrate the ability to identify prospects for the development of the enterprise, develop projects, organize business process management	8
Self-study work 1. The essence of controlling: writing of an abstract Execution of tests 1,2 in Elearn	PLO 17. Conduct research individually and/or in a group under the guidance of a leader	30
Module work 1.		30
Total for module 1		100
Module 2. "METHODS AND TOOLS OF THE CONTROLLING SYSTEM AT THE ENTERPRISE"		
Lecture 6		

Practical work 6.	PLO 17. Conduct research individually and/or in a group under the guidance of a leader	8
Lecture 7		
Practical work 7.	PLO 18. Demonstrate the ability to identify prospects for the development of the enterprise, develop projects, organize business process management	8
Lecture 8		
Practical work 8.	PLO 17. Conduct research individually and/or in a group under the guidance of a leader	8
Lecture 9		
Practical work 9.	PLO 16. Demonstrate the skills of independent work, flexible thinking, openness to new knowledge, be critical and self-critical. PLO 4. Demonstrate skills in identifying problems and justifying management decisions PLO 20. Carry out commercial activities in foreign markets, taking into account the specifics of legal regulation.	8
Lecture 10		
Practical work 10.	PLO 17. Conduct research individually and/or in a group under the guidance of a leader	8
Self-study work 2. Methods and tools for controlling system at the enterprise: preparing of a presentation on one of the offered topics Execution of tests 3,4	PLO 17. Conduct research individually and/or in a group under the guidance of a leader	30
Module work 2.		30
Total for module 2		100
Educational work		(M1 + M2)/2*0,7 ≤ 70
Exam		30
Total for the course		(Educational work + exam) ≤ 100

8.1. Scale for assessing of knowledge of a higher education applicant

Higher education applicant rating, grades	National grading system (exams/credits)
90-100	Excellent
74-89	Good
60-73	Satisfactory
0-59	Unsatisfactory

8.2. Assessment Policy

Deadline and resubmission policy	Works submitted after the deadline without good reason will be given a lower grade. Modules can be retaken with the permission of the lecturer if there are good reasons (for example, sick leave).
Academic Integrity Policy	Cheating during tests and exams is prohibited (including using mobile devices). Term papers and essays must have correct text references to the literature used
Attendance Policy	Attendance at classes is mandatory. For objective reasons (e.g. illness, international internship), studies may be conducted individually (online upon agreement with the dean of the faculty).

9. Educational and methodological support

- - electronic training course of the academic discipline (on the educational portal of the NUBiP of Ukraine eLearn) for English-speaking groups
<https://elearn.nubip.edu.ua/course/view.php?id=4889>;
- - electronic training course of the academic discipline (on the educational portal of the NUBiP of Ukraine eLearn) for Ukrainian-speaking groups
<https://elearn.nubip.edu.ua/course/view.php?id=2153>
- Shynkaruk L.V., Alekseieva K.A., Vlasenko T.O. Controlling: textbook for students of the specialty 073 “Management”. Kyiv: NULES, 2024. 318 p. URL: https://nubip.edu.ua/sites/default/files/u317/2024_controlling.pdf;
- Alekseieva K.A., Vlasenko T.O. Methodical instructions in the course «Controlling» (core component of Academic Programs 073 «Management», «International Business Management) for students of the specialty 073 «Management», degree «Bachelor». Kyiv: NULES of Ukraine, 2026. 101 p. URL: https://nubip.edu.ua/sites/default/files/rich_text_files/2026_Method%20instr%20Controlling%20Aleks%20Vlas.pdf

10. Recommended sources of information

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2. Alekseieva K.A., Reznik N.P., Cherkasov A.V. Ostapchuk A.D. Influence of the Digitalization on Human Development in the Process of Constructing a Welfare Economy. Lecture Notes in Networks and Systems 495 LNNS, 2023. pp. 885–898. DOI: https://doi.org/10.1007/978-3-031-08954-1_74/
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4. Shynkaruk L., Dielini M., Alekseieva K., Artiukh T., Sukhanova A. Project management: study guide of the specialty 073 “Management”. Kyiv: NULES of Ukraine, 2022. 318 p.
5. Аудитор України URL: <http://www.auditorukr.com.ua/journal/> (дата звернення: 20.05.2026)
6. Алексеєва К.А., Власенко Т.О. Впровадження інноваційних підходів в операційний менеджмент сільськогосподарських підприємств: інтеграція Lean Management та контролінгу. Актуальні проблеми економіки № 5. 2026. URL: https://eco-science.net/wp-content/uploads/2026/05/5.26_topic_Kateryna-Alekseieva-Tetiana-Vlasenko-25-32.pdf
7. Алексеєва К. А., Остапчук А. Д. КОНЦЕПТУАЛЬНА МОДЕЛЬ ЕКОІННОВАЦІЙ ДЛЯ МАЛИХ ТА СЕРЕДНІХ СІЛЬСЬКОГОСПОДАРСЬКИХ ВИРОБНИКІВ В РАМКАХ ДПП В СУЧАСНИХ УМОВАХ В УКРАЇНІ. Економічна парадигма, (4(108), 2026. С. 212–219. <https://doi.org/10.25313/3083-7782-2026-4-28>

8. Борисенко О. П., Івашова Л. М. Контролінг в органах державної влади і органах місцевого самоврядування: навч. посіб.; Ун-т мит. справи та фінансів. Вид. 4-те, перероб. і допов. Дніпро : УМСФ, 2025. 131 с.
9. Буряк Є. В., Кравчук О. А. Лобунець Т. В. Аналіз сучасних тенденцій автоматизації системи моніторингу результативності менеджменту підприємства. Академічні візії. 2023. № 17 URL: <https://academy-vision.org/index.php/av/article/view/265> (дата звернення: 20.05.2026)
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11. Все про бухгалтерський облік. Всеукраїнська професійна газета URL: <http://www.vobu.com.ua/> (дата звернення: 20.05.2026)
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