

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

Department of Production and Investment Management

CONFIRMED

Faculty of Agricultural Management

“05” June 2025

**PROGRAM OF THE COURSE
CONTROLLING**

Field of Study	07 Management and Administration
Specialty	<u>073 “Management”</u>
Academic Program	<u>“Management of International Business”</u>
Faculty	<u>Agricultural Management</u>
Developers:	<u>Alekseieva K.A., PhD (Public Administration), As. Professor of Production and Investment Management Department</u>

Kyiv – 2025

Description of the course “Controlling” The course “Controlling” is core. It is aimed at obtaining the necessary theoretical knowledge and practical skills on the conceptual overview of modern enterprise management on the basis of the latest directions of information and economic development of the enterprise, namely the introduction of the controlling system at the enterprise to achieve its operational and strategic goals. Possessing of the course lets the students to get knowledge of the concept of controlling and obtain practical skills of using controlling techniques in management of enterprises to ensure their profitability and development through the adoption of effective management decisions. The course contains information on process of budgeting at the enterprise to substantiate the future ways of its development, bases for controlling investment projects, methodical tools for strategic and operational control.

Field of Study, Specialty, Academic program, Academic degree		
Academic degree	Bachelor	
Specialty	073 “Management”	
Academic Program	Management of International Business	
Characteristics of the course		
Type	Core	
Total number of hours	120	
Number of ECTS credits	4	
Number of content modules	2	
Term paper/Project 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 outcomes 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.

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 9. The ability to learn and master modern knowledge.

Special (professional) competencies (SC): SC 5. The ability to manage an organization and its divisions through the implementation of management functions

SC 12. The ability to analyze and structure the problems of the organization, to form well-founded solutions.

Program learning outcomes (PLO):

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

PLO 9. Demonstrate interaction, leadership, and teamwork skills

PLO 12. Assess the legal, social, and economic consequences of the organization's functioning

PLO 14. Identify the causes of stress, adapt yourself and team members to a stressful situation, and find ways to neutralize it.

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	у тому числі					
			l	p	lab	ind	s/s.		l	p	lab	ind	s/s	
Module 1. <i>"THEORETICAL FUNDAMENTALS AND ORGANIZATION OF CONTROLLING"</i>														
Topic 1. The essence, necessity and types of controlling	1	4	2	2			30							
Topic 2. Organization of controlling at the enterprise	2	4	2	2										
Topic 3. Centers of responsibility as an object of controlling	3	4	2	2										
Topic 4. Organization of managerial accounting in the system of controlling	4,5	8	4	4										
Topic 5. System of planning and budgeting at the enterprise	5,6	8	4	4										
Total for module 1	58		14	14			30							
Module 2. <i>"METHODS AND TOOLS OF THE CONTROLLING SYSTEM AT THE ENTERPRISE"</i>														
Topic 6. Economic analysis in controlling	7,8	8	4	4			30							
Topic 7. Methodical toolkit of operative controlling	9,10	8	4	4										
Topic 8. Expert diagnostic of economic and financial state of the enterprise	11,12	8	4	4										
Topic 9. Controlling of investment projects	13,14	4	2	2										
Topic 10. Controlling in the system of decision making	15	4	2	2										
Total for module 2	62		16	16			30							
Total hours	120		30	30			30							
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 toolkit of operative controlling	4
8	Expert diagnostic of economic and financial 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 seminar (practical, laboratory) 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 toolkit of operative controlling	4
8	Expert diagnostic of economic and financial 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	Module 1 The essence of controlling: writing of an abstract	30
2	Module 2 Methods and tools for controlling system at the enterprise: preparing of a presentation on one of the offered topics	30
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 12. Assess the legal, social, and economic consequences of the organization's functioning PLO 9. Demonstrate interaction, leadership, and teamwork skills	8
Lecture 2	-	-
Practical work 2.	PLO 9. Demonstrate interaction, leadership, and teamwork skills PLO 12. Assess the legal, social, and economic consequences of the organization's functioning	8
Lecture 3	-	-
Practical work 3.	PLO 14. Identify the causes of stress, adapt yourself and team members to a stressful situation, and find ways to neutralize it PLO 9. Demonstrate interaction, leadership, and teamwork skills	8
Lecture 4	-	-
Practical work 4.	PLO 8 Apply management methods to ensure the effectiveness of activities organizations	8
Lecture 5	-	-
Practical work 5.	PLO 8 Apply management methods to ensure the effectiveness of activities organizations	8
Self-study work 1. The essence of controlling: writing of an abstract Execution of tests 1,2 in Elearn	PLO 8 Apply management methods to ensure the effectiveness of activities organizations	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 8. Apply management methods to ensure the effectiveness of the organization's activities.	8
Lecture 7		
Practical work 7.	PLO 8 Apply management methods to ensure the effectiveness of activities organizations	8
Lecture 8		
Practical work 8.	PLO 8 Apply management methods to ensure the effectiveness of activities organizations PLO 9. Demonstrate interaction, leadership, and teamwork skills	8
Lecture 9		
Practical work 9.	PLO 8. Apply management methods to ensure the effectiveness of the organization's activities. PLO 14. Identify the causes of stress, adapt yourself and team members to a stressful situation, and find ways to neutralize it	8
Lecture 10		
Practical work 10.	PLO 8. Apply management methods to ensure the effectiveness of the organization's activities..	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 in Elearn	PLO 9. Demonstrate interaction, leadership, and teamwork skills.	30
Module work 2.		30
Total for module 2		100
Educational work	$(M1 + M2)/2 * 0,7 \leq 70$	
Exam	30	
Total for the course	$(\text{Educational work} + \text{exam}) \leq 100$	

8.2. 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

8.3. 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).
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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

- <https://elearn.nubip.edu.ua/course/view.php?id=4889>
- Lecture notes, presentations
- Shynkaruk L.V., Alekseieva K.A., Vlasenko T.O. Controlling. Textbook. Kyiv. NULES of Ukraine. 2024. 318 P.

10. Recommended sources of information

1. Alekseieva 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>
2. Alekseieva, 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/
3. 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>
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. Shynkaruk L.V., Alekseieva K.A., Vlasenko T.O. Controlling. Textbook. Kyiv. NULES of Ukraine. 2024. 318 P.
6. 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.
7. Зоріна О.І., Чебанова О.П., Волохов В.А. Навчально-методичний посібник для самостійної роботи студентів з дисципліни «Контролінг». Х.: УкрДУЗТ, 2022.
8. Сисоев А.В. Оцінка ефективності контролінгу операційної діяльності підприємства. Ефективна економіка. 2020. № 1. URL: <http://www.economy.nayka.com.ua/?op=1&z=7622>
9. 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)
10. 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

Internet resources

1. Аудитор України URL: <http://www.auditorukr.com.ua/journal/> (дата звернення: 12.05.2024)

2. Аудиторська Палата України URL: <http://www.apu.com.ua> (дата звернення: 12.05.2024)
3. Бібліотека Верховної Ради України URL: <http://www.rada.gov.ua> (дата звернення: 12.05.2024)
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: 12.05.2024)
6. Все про бухгалтерський облік. Всеукраїнська професійна газета URL: <http://www.vobu.com.ua/> (дата звернення: 12.05.2024)
7. Дебет-Кредит: Український бухгалтерський портал URL: <http://www.dtkr.com.ua> (дата звернення: 12.05.2024)
8. Державне управління: удосконалення та розвиток URL: <http://www.dy.nayka.com.ua/> (дата звернення: 12.05.2024)
9. Економіка та держава URL: <http://www.economy.in.ua/> (дата звернення: 12.05.2024)
10. Економіка. Фінанси. Право URL: <http://www.efp.in.ua/uk/releases> (дата звернення: 12.05.2024)
11. Електронний журнал членів АПУ URL: <https://www.apu.com.ua/> (дата звернення: 12.05.2024)
12. Ефективна економіка URL: <http://www.economy.nayka.com.ua/> (дата звернення: 12.05.2024)
13. Інвестиції: практика та досвід URL: <http://www.investplan.com.ua/> (дата звернення: 12.05.2024)
14. Національна бібліотека України імені В.І. Вернадського URL: <http://www.nbuv.gov.ua> (дата звернення: 12.05.2024)
15. Офіційне видання державної фіскальної служби України. URL: www.visnuk.com.ua/uk/analyti. (дата звернення: 12.05.2024)
16. Офіційне інтернет-представництво Національного Банку України. Річний звіт. URL: https://bank.gov.ua/control/uk/publish/category?cat_id=58023. (дата звернення: 12.05.2024)
17. Офіційний Веб-сайт Міністерства економічного розвитку і торгівлі. URL: <http://www.me.gov.ua/?lang=uk-UA>. (дата звернення: 12.05.2024)
18. Офіційний веб-сайт Міністерства фінансів України. URL: <http://195.78.68.18/minfin/control/uk/index>. (дата звернення: 12.05.2024)
19. Податки та бухгалтерський облік. Інформаційно-аналітична газета URL: <http://www.nibu.factor.ua/> (дата звернення: 12.05.2024)
20. Податковий Кодекс України: Закон України № 2755-VI. URL URL: <http://zakon.rada.gov.ua/go/2755-17>. (дата звернення: 12.10.2024)
21. Сайт Державної служби статистики України. URL: <http://www.ukrstat.gov.ua>. (дата звернення: 12.05.2024)
22. Фінанси України URL: <http://finukr.org.ua/> (дата звернення: 12.05.2024)
23. Фінансовий контроль URL: <https://fincontrol.com.ua/journal.php> (дата звернення: 12.05.2024)