

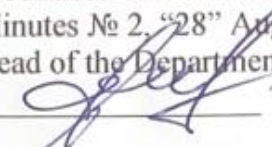
**NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES
OF UKRAINE**

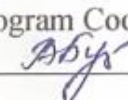
Department Production and Investment Management



«**CONFIRMED**»
Dean of the Faculty of Agricultural Management
Anatolii OSTAPCHUK
“30” August 2024

“**APPROVED**”
at the meeting of the department of
Production and Investment Management
Minutes № 2, “28” August 2024
Head of the Department


Tetiana VLASENKO

”**REVIEWED**”
Program Coordinator

Vira BUTENKO

**PROGRAM OF THE COURSE
CONTROLLING**

Field of Study 07 Management and Administration
Specialty

Academic program 073 «Management»
Management

Faculty Agricultural Management
Lecturer: Alekseieva K.A., PhD (Public Administration), As. Professor
of Production and Investment Management Department

Kyiv – 2024

Description of the course “Controlling”

Field of Study, Specialty, Academic program, Academic degree		
Academic degree	Bachelor	
Field of Study	07 Management and Administration	
Specialty	073 «Management»	
Academic Program	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/Project paper	-	
Form of assessment	Exam	
Indicators of the course for full-time and part-time forms of study		
	Full-time	Part-time
Year of study	3	-
Semester	6	-
Lecture classes	30 hours.	-
Seminars	30 hours	-
Laboratory	- hours	-
Self-study	60 hours	-
Individual assignments	- hours	-
Hours per week (full-time program)	4 hours	

1. Purpose, tasks and competencies 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.

The **tasks** of the course "Controlling " include 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 problems and practical problems that are characterized by complexity and uncertainty of conditions, in the field of management or in the process training involving the application of theories and methods social and behavioral sciences.

General competencies (GC):

GC 4. Ability to apply knowledge in practical situations

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

Special competencies (SC):

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

SC 10 The ability to evaluate the work performed, to provide quality and motivate the organization's staff.

SC 12 Ability to analyze and structure problems organizations, form well-grounded decisions

Program learning outcomes (PLO):

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

PLO 4 Demonstrate skills in identifying problems and substantiating managerial solutions

PLO 6 Demonstrate the skills of searching, collecting and analyzing information, calculating indicators to justify management decisions

PLO 8 Apply management methods to ensure the effectiveness of activities organizations

2. Program and structure of the course for full-time and part-time forms of studying

N	Modules and topics	Number of hours												
		Full-time form							Part-time form					
		total	including					total	including					
			l	p	lab	individual	ind		l	p	lab	individual	ind	
1	2	3	4	5	6	7	8	9	10	11	12	13		
Module 1. "THEORETICAL FUNDAMENTALS AND ORGANIZATION OF CONTROLLING"														
1	Topic 1. The essence, necessity and types of controlling	10	2	2		6								
2	Topic 2. Organization of controlling at the enterprise	10	2	2		6								
3	Topic 3. Centers of responsibility as an object of controlling	10	2	2		6								
4	Topic 4. Organization of managerial accounting in the system of controlling	14	4	4		6								
5	Topic 5. System of planning and budgeting at the enterprise	14	4	4		6								
	TOTAL FOR MODULE 1	58	14	14		30								
Module 2. "METHODS AND TOOLS OF THE CONTROLLING SYSTEM AT THE ENTERPRISE"														
6	Topic 6. Economic analysis in controlling	14	4	4		6								

7	Topic 7. Methodical toolkit of operative controlling	14	4	4	6								
8	Topic 8. Expert diagnostic of economic and financial state of the enterprise	14	4	4	6								
9	Topic 9. Controlling of investment projects	10	2	2	6								
10	Topic 10. Controlling in the system of decision making	10	2	2	6								
	TOTAL FOR MODULE 2	62	16	16	30								
	Total hours	120	30	30	60								

3. Topics of seminar (practical, laboratory) classes

N	Topic title	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. Self-study work topics

N	Topic titles	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 toolkit of operative controlling	6
8	Expert diagnostic of economic and financial state of the enterprise	6
9	Controlling of investment projects	6
10	Controlling in the system of decision making	6
	Total	60

5. Diagnostic tools for learning outcomes

- Exam;
- Module tests

6. Methods of teaching

Methods of teaching are methods of joint activity and communication between the teacher and students of higher education, which ensure the development of positive motivation for learning, mastery of the system of professional knowledge, skills and abilities, the formation of a scientific worldview, the development of cognitive powers, the culture of mental work of future specialists.

The following teaching methods are used during the educational process:

- verbal method (lecture, discussion, interview);
- practical method (practical classes);
- visual method (illustration method, demonstration method);
- work with educational and methodical literature (summarizing, summarizing, annotating, reviewing, writing an abstract);
- video method (remote, multimedia, web-oriented, etc.);
- independent work (task performance);
- individual research work of students of higher education.

7. Assessment methods

- exam;
- oral or written survey;
- module testing;
- presentations and speeches at scientific and practical events.

8. Distribution of grades received by applicants of higher education

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
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	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): $R_{dis} = R_{aw} + R_{ex}$.

9. Educational and methodological 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, Elearn course by URL: <https://elearn.nubip.edu.ua/course/view.php?id=4889>

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. Controlling. ЕНК на освітній платформі Elearn. URL: <https://elearn.nubip.edu.ua/course/view.php?id=4889>
5. 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.
6. **Shynkaruk L.V., Alekseieva K.A., Vlasenko T.O. Controlling. Textbook. Kyiv. NULES of Ukraine. 2024. 318 P.**
7. 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.
8. Зоріна О.І., Чебанова О.П., Волохов В.А. Навчально-методичний посібник для самостійної роботи студентів з дисципліни «Контролінг». Х.: УкрДУЗТ, 2022.
9. Сисоев А.В. Оцінка ефективності контролінгу операційної діяльності підприємства. Ефективна економіка. 2020. № 1. URL: <http://www.economy.nayka.com.ua/?op=1&z=7622>
11. 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)

12. 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.nauka.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.nauka.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)