



ACADEMIC COURSE SYLLABUS "CONTROLLING"

Degree of higher education - Bachelor
Specialty 073 Management
Academic program "Management"
Academic year 3, semester 6
Form of study Full-time (full-time, part-time)
Number of ECTS Credits 4
Language of training English

Lecturer of the course

Kateryna A. Alekseieva, PhD (Public Administration, As. Professor of Production and Investment Management Department

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Course page on eLearn

<https://elearn.nubip.edu.ua/course/view.php?id=4889>

ACADEMIC COURSE DESCRIPTION

(up to 1000 printed characters)

"Controlling" is a core course.

The course 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.

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

ACADEMIC COURSE STRUCTURE

Topic	Hours (lectures/ practical classes)	Learning outcomes	Tasks	Assessment
Module 1."THEORETICAL FUNDAMENTALS AND ORGANIZATION OF CONTROLLING"				
Topic 1. The essence, necessity and types of controlling	2/2	Know the essence, principles, scope of controlling, its goals, functions and main tasks. Understand the role of controlling in the strategic management system.	Execution and delivery of practical, independent works in elearn	PW – 5 grades IW – 2 grades
Topic 2. Organization of controlling at the enterprise	2/2	Know the classification of organizational management structures and their comparative characteristics. Understand the need and process of implementing the controlling service at enterprises with different types of organizational management structures.	Execution and delivery of practical, independent works in elearn	PW – 5 grades IW – 2 grades
Topic 3 Centers of responsibility as object of controlling	2/2	Know the objects of controlling. Understand the essence and need for creating responsibility centers and consider them as controlling objects. Be able to classify expenses by direction	Execution and delivery of practical, independent works in elearn	PW – 5 grades IW – 2 grades
Topic 4. Organization of management accounting in the controlling system	4/4	Know about the need for internal control of the company's activities. Understand the essence of management accounting and methods of its application	Execution and delivery of practical, independent works in elearn	PW – 5 grades IW – 2 grades
Topic 5 System of planning and budgeting at the enterprise	4/4	To be able to use economic analysis as a basis for making management decisions. Know and apply deviation analysis in practice	Execution and delivery of practical, independent works in elearn	PW – 5 grades IW – 2 grades
Module 2."METHODS AND TOOLS OF THE CONTROLLING SYSTEM AT THE ENTERPRISE"				

Topic 6 Economic analysis in controlling	4/4	To be able to use economic analysis as a basis for making management decisions. Know and apply deviation analysis in practice	Execution and delivery of practical, independent works in elearn	PW – 5 grades IW – 2 grades
Topic 7 Methodical tools operative controlling	4/4	Know the methods of operational controlling. Be able to calculate the break-even model of production. Use tools of operational, financial and aggregate leverage	Execution and delivery of practical, independent works in elearn	PW – 5 grades IW – 2 grades
Topic 8 Expert diagnosis of the financial and economic state of the enterprise	4/4	Know the purpose and task of diagnosing the financial and economic condition of the enterprise, its role in the management of the enterprise. Understand and be able to apply methods of strategic and operational diagnostics.	Execution and delivery of practical, independent works in elearn	PW – 5 grades IW – 2 grades
Topic 9 Controlling of investment projects	2/2	Know the goals and objectives of investment controlling, methods of investment calculations, criteria for evaluating investment projects in controlling, their classification, advantages and disadvantages, conditions of application	Execution and delivery of practical, independent works in elearn	PW – 5 grades IW – 2 grades
Topic 10 Controlling in the system managerial decision-making	2/2	Know the types of management decisions and approaches to their adoption. Be able to apply consulting in the management decision-making system. Understand the essence of the communication process and its importance for the functioning of the management system. Use documentation in the communication process	Execution and submission of practical, independent work (including in elearn) Writing tests, essays	PW – 5 grades IW – 2 grades
Total for the term				70
Opportunity to get extra points	Additional points can be achieved for presentation and participation in a student conference, article			up to 10

	publication, participation in the 1st round of the olympiads, etc.	
Exam		30
Total for the course		100

ASSESSMENT POLICY

<i>Policy regarding deadlines and resits:</i>	Assignments submitted after the deadline without valid reasons will be graded lower. Resitting of modules will be allowed with the permission from the lecturer and in the presence of valid reasons (e.g. medical reasons).
<i>Academic honesty policy:</i>	Cheating during tests and exams is strictly prohibited (including the use of mobile devices). Coursework and research papers must contain correct citations for all sources used.
<i>Attendance policy:</i>	Class attendance is mandatory. In case of objective reasons (such as illness or international internships), individual learning may be allowed (in online format by the approval of the dean of the faculty).

SCALE OF ASSESSMENT OF APPLICANTS OF HIGHER EDUCATION

Student rating, points	National grade based on exam results	
	exams	credits
90-100	excellent	credited
74-89	good	
60-73	satisfactory	
0-59	unsatisfactory	not credited

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>.

10. Суханова А.В., Суханова Д.Ю. Світова практика управління грошовими потоками підприємств *Приазовський економічний вісник*. 2020. 2(19) URL: http://rev.kpu.zp.ua/journals/2020/2_19_ukr/39.pdf (дата звернення: 12.10.2023)

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

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.nayka.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.nayka.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. (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. (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: 12.05.2023)