

NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL
SCIENCES OF UKRAINE

Department of Finance



«CONFIRMED»

Dean of the Faculty of Economics
Anatolii DIBROVA

« 30 » 05 2023

“APPROVED”

at the meeting of Department of
of Finance

Protocol № 12 dated «29» May

Head of Department

Olena Lemishko

“REVIEWED”

Program Coordinator “Finance and

Credit”

Yuliia Nehoda

PROGRAM OF THE COURSE
Financial controlling

Specialization	Specialization 072 Finance, Banking and Insurance
Educational Program	«Finance and Credit»
Faculty (Institute)	of Economics
Developers:	the Associate Professor of the Department of Finance, PhD of Economic Sciences, Associate Professor Yuliia BILYAK

Kyiv – 2023

1. Description of the course «Financial controlling»

Field of knowledge, specialization, educational program, educational degree		
Educational and qualification level	<u>Bachelor</u>	
Specialty	072 Finance, Banking and Insurance	
Educational-professional program	«Finance and Credit»	
Characteristics of the course		
View	normative	
Total number of hours	150	
Number of credits ECTS	5	
Number semantic modules	3	
Course project (work) (if available in curriculum)	_____ - _____	
Form of control	Exam	
Descriptions of the course for full-time and distance learning		
	full-time education	correspondence form of training
Year of preparation		-
Semester	2	-
Lectures	30 hrs.	8 hrs.
Practical works	30 hrs.	8 hrs.
Laboratory classes	-	-
Independent work	90 hrs.	104 hrs.
Individual tasks	-	-
Number of weekly hours for full-time students: classroom	4 hrs.	-

2. Purpose and tasks and competencies of the academic discipline

The subject of study of the discipline is the theoretical foundations, methods and tools of financial controlling in business. Financial controlling is aimed at information support and coordination of management decisions, which involves the use of technologies of budgeting, strategic planning, management accounting, financial diagnostics, risk management, financial communication, internal consulting and control, which are collectively oriented to the optimization of financial decisions and maximization of the company's value.

Competence acquisition:

Integral competences (IC): The ability to solve complex specialized tasks and practical problems in the field of finance, banking and insurance in the course of professional activity or in the process of learning, which involves the application of certain methods and provisions of financial science and is characterized by the uncertainty of conditions and the need to take into account the complex requirements for professional and educational activities.

General competences (CG):

ZK 1. Ability to abstract thinking, analysis and synthesis.

ZK 2. Ability to apply knowledge in practical situations.

ZK 3. Ability to plan and manage time.

ZK 5. Skills of using information and communication technologies.

ZK 6. Ability to conduct research at the appropriate level

ZK 8. Ability to search, process and analyze information from various sources.

ZK 10. Ability to work in a team.

Professional (special) competences (FC):

SK 1. The ability to investigate trends in economic development using the tools of macro- and microeconomic analysis, to evaluate modern economic phenomena.

SK 2. Understanding and ability to critically analyze the conceptual foundations of economic theory, which relate to finance, banking and insurance and generalize the principles and regularities of the functioning and development of financial systems.

SK 3. The ability to master and understand information about the current state and trends in the development of financial systems (state finances, including the budget and tax systems, finances of economic entities, household finances, financial markets, the banking system and insurance).

SC 4. Ability to apply economic and mathematical methods and models to solve financial problems.

SK 5. Ability to use basic knowledge and practical skills in the field of monetary, fiscal regulation and regulation of the financial market.

SK 6. Ability to use modern information and software, to own information technologies in the field of finance, banking and insurance.

SK 7. Ability to prepare and analyze financial statements, interpret and use financial and related information.

SK 10. Ability to justify, make professional decisions in the field of finance, banking and insurance and take responsibility for them.

SK 11. Ability to maintain an appropriate level of knowledge and constantly improve one's professional training in the field of finance, banking and insurance.

Program learning outcomes (PRL):

PRN 01. Know and understand economic categories, laws, causal and functional relationships that exist between processes and phenomena at different levels of economic systems.

PRN 02. To know and understand the theoretical foundations and principles of financial science, the peculiarities of the functioning of financial systems.

PRN 03. Determine the peculiarities of the functioning of modern world and national financial systems and their structure.

PRN 04. Know the mechanism of functioning of state finances, including budget and tax systems, finances of business entities, household finances, financial markets, banking system and insurance.

PRN 05. To have a methodological toolkit for diagnosing the state of financial systems (state finances, including budget and tax systems, finances of economic entities, household finances, financial markets, banking system and insurance).

PRN 06. Apply appropriate economic and mathematical methods and models for solving financial problems.

PRN 07. Understand the principles, methods and tools of state and market regulation of activities in the field of finance, banking and insurance.

PRN 08. Apply specialized information systems, modern financial technologies and software products.

PRN 09. Form and analyze financial statements and correctly interpret the received information.

PRN 10. Identify sources and understand the methodology of determining and methods of obtaining economic data, collect and analyze the necessary financial information, calculate indicators characterizing the state of financial systems.

PRN 11. To have methodical tools for the implementation of control functions in the field of finance, banking and insurance.

PRN 12. Use professional argumentation to convey information, ideas, problems and methods of solving them to specialists and non-specialists in the financial sphere of activity.

PRN 13. To have general scientific and special methods of researching financial processes.

PRN 14. Be able to think abstractly, apply analysis and synthesis to identify the key characteristics of financial systems, as well as the peculiarities of the behavior of their subjects.

Structure of the course «Financial controlling»

Names of semantic modules and themes	Amount of hours											
	Daily form						Correspondence form					
	total	including					total	including				
l		p	lab	Ind.	i.w	l		p	lab	Ind.	i.w	
1	2	3	4	5	6	7	8	9	10	11	12	13
Content module I. THEORETICAL BASIS OF FINANCIAL CONTROL												
Topic 1. Controlling: an enterprise management tool	9	2	2			5	8	1				7
Topic 2. Characteristics of controlling objects	9	2	2			5	6		1			5
Topic 3. Financial controlling: essence, types, principles, functions	14	2	2			10	11	1				10
Topic 4. Budgeting as a tool of operational financial controlling	14	2	2			10	12	1	1			10
Total for semantic 1	46	8	8			30	37	3	2			32
Content module II. FINANCIAL CONTROL IN THE ENTERPRISE MANAGEMENT SYSTEM												
Topic 5. Financial forecasting and planning at the enterprise	11	3	3			5	7	1				6
Topic 6. Financial diagnostics and monitoring in the controlling system	10	2	3			5	7		1			6
Topic 7. Evaluation of the effectiveness of financial and economic activity and the motivation system	15	3	2			10	12	1	1			10
Topic 8. System of value-oriented enterprise management	16	3	3			10	11		1			10
Total for semantic 2	52	11	11			30	37	2	3			32
Content module III. CONTROLLING: TOOLS OF ENTERPRISE MANAGEMENT												
Topic 9. Practical tools and principles of strategic management and strategic controlling. PART 1	11	3	3			5	11	1				10
Topic 10. Practical tools and principles of strategic management and strategic controlling. PART 2	14	2	2			10	11		1			10
Topic 11. Practical tools and principles of operational controlling. PART 1	16	3	3			10	12	1	1			10
Topic 12. Practical tools and principles of operational controlling. PART 2	11	3	3			5	12	1	1			10
Total for semantic 3	52	11	11			30	46	3	3			40

Усього годин	150	30	30			90	120	8	8			104
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4. Topics of practical lessons

№	Title of topic	Number of hours
Content module I. THEORETICAL BASIS OF FINANCIAL CONTROL		
topic 1	Controlling: an enterprise management tool	2
topic 2	Characteristics of controlling objects	2
topic 3	Financial controlling: essence, types, principles, functions	2
topic 4	Budgeting as a tool of operational financial controlling	2
Content module II. FINANCIAL CONTROL IN THE ENTERPRISE MANAGEMENT SYSTEM		
topic 5	Financial forecasting and planning at the enterprise	3
topic 6	Financial diagnostics and monitoring in the controlling system	3
topic 7	Evaluation of the effectiveness of financial and economic activities and the motivation system	2
topic 8	A system of value-oriented enterprise management	3
Content module III. CONTROLLING: TOOLS OF ENTERPRISE MANAGEMENT		
topic 9	Practical tools and principles of strategic management of strategic controlling. PART 1	3
topic 10	Practical tools and principles of strategic management of strategic controlling. PART 2	2
topic 11	Practical tools and principles of operational controlling. PART 1	3
topic 12	Practical tools and principles of operational controlling. PART 2	3

5. Independent work topics

№	Title of topic	Number of hours
Content module I. THEORETICAL BASIS OF FINANCIAL CONTROL		
topic 1	The role of controlling in the management process.	5
topic 2	Cost classification methods	5
topic 3	Types of financial controlling	10

topic 4	Establishing the budget system and budget preparation procedure	10
Content module II. FINANCIAL CONTROL IN THE ENTERPRISE MANAGEMENT SYSTEM		
topic 5	Technology of financial planning	5
topic 6	Monitoring as an integral element of financial diagnostics	5
topic 7	Task motivation systems	10
topic 8	Stages of implementation of value-oriented controlling and its practical significance	10
Content module III. CONTROLLING: TOOLS OF ENTERPRISE MANAGEMENT		
topic 9	Matrix analytical tools (BCG, McKinsey, GE)	5
topic 10	Portfolio analysis	10
topic 11	ABC analysis — analysis of the activity of production divisions depending on their contribution to income (not to be confused with functional-value analysis)	10
topic 12	Analysis of discounts. Analysis of product sales territories	5

6. The topics of laboratory classes are absent according to the curriculum

7. Samples of control questions, tests to determine the level of knowledge acquisition by students

1. Give the economic interpretation of controlling by scientists of different schools and models of controlling. Clarification of the differences between their definitions.
2. Describe the main stages of the history of the emergence and development of controlling.
3. What caused the renewed interest in controlling in the 1960s and 1970s?
4. Why is the concept of controlling being actively implemented at advanced Ukrainian enterprises? What advantages and additional opportunities does its use provide?
5. What concepts of controlling have been formed so far and what are the differences between them?
6. Prove that controlling is an evolving concept. Name the latest approaches to the interpretation of the essence, goals and purpose of controlling.
7. Describe the American and German model of controlling financial intermediaries.
8. What are specialists who are involved in controlling at enterprises called in different countries?
9. Are the concepts of "controlling" and "management accounting" identical in meaning? What is the fundamental difference between them?
10. Clarification of the main differences between accounting and analytical and managerial schools of controlling.
11. Prove your point of view regarding the concept and school of controlling, which is appropriate for implementation at Ukrainian enterprises.

12. Justify the purpose, tasks and main functions of controlling.
13. Specify the main advantages of organizing the activities of enterprises on the basis of controlling.
14. Describe the role of controlling in enterprise management.
15. Describe the relationship between management functions and controlling.
16. What factors determine the full implementation of individual controlling functions at enterprises?
17. Name and explain the main principles of controlling.
18. Compare strategic and operational controlling.
19. Prove the expediency of implementing operational controlling to the enterprise.
20. What is the expediency of implementing strategic controlling and why should it be implemented after operational control?
21. Clarification of the meaning of the term "controlling information". Who and why is it formed?
22. What is the reason for the need of management and management of the enterprise for information?
23. Name the main features of classification and types of controlling information.
24. In what form is controlling information provided to the management and leadership of the enterprise? Who determines the form and frequency of its submission?
25. Clarity of the main requirements for controlling information.
26. What is a controlling information system. Describe its main components.
27. What is the purpose of analyzing information flows?
28. What methods of information flow management do you know? What gives their use?
29. Define the priority tasks of improving the information support of controlling at the current stage.
30. Clarity of the essence of the term "management accounting". What are its fundamental differences from controlling, accounting and financial accounting?
31. Do you agree with the legally defined interpretation of management accounting as a subsystem of accounting? Explain why.
32. What features of understanding the essence of management accounting have developed in international practice?

Sets of tests for determining the level of knowledge acquisition by students.

1. SWOT analysis is:
 - 1) the method by which the characteristics of the object and the reference, better one are compared;
 - 2) research aimed at identifying and evaluating the company's strengths;
 - 3) research aimed at identifying and evaluating the company's strengths and weaknesses, assessing its opportunities and potential threats;
 - 4) there is no correct definition.
2. Benchmarking is:
 - 1) price policy comparison method;
 - 2) method of assessing financial stability;
 - 3) the method by which the characteristics of a certain object are compared with the better standard;
 - 4) diagnosis of the goals and intentions of the closest competitors.
3. Methods of operational financial controlling include:
 - 1) benchmarking;
 - 2) SWOT analysis;
 - 3) ABC analysis;
 - 4) XYZ analysis.
4. Methods of strategic financial controlling include:
 - 1) direct costing system;

- 2) SWOT analysis;
- 3) ABC analysis;
- 4) SRPR.

5. Marginal profit is:

- 1) the same as the ordinary profit of the enterprise before taxation;
- 2) an indicator that characterizes the part of net revenue that is directed to cover conditionally variable costs;
- 3) profit remaining at the disposal of the enterprise after taxation;
- 4) an indicator that characterizes the part of the revenue that is directed to the replacement of conditionally constant costs and the formation of profit from sales.

6. Discriminant analysis:

- 1) is a method of forecasting financial results;
- 2) used in the bankruptcy forecasting process;
- 3) used in calculating the break-even point;
- 4) is a component of ABC analysis.

7. ABC analysis is used to solve the following main tasks:

- 1) determination of prospective directions of development;
- 2) calculation of the coverage amount;
- 3) prediction of bankruptcy;
- 4) identification of reserves for reducing costs of raw materials.

8. The volume of sales for which the company covers expenses without receiving a profit is:

- 1) financial potential of the enterprise;
- 2) break-even point;
- 3) margin of financial stability;
- 4) financial leverage.

9. The margin of financial stability is defined as the difference:

- 1) volume of sales and fixed costs;
- 2) volume of sales and marginal income;
- 3) sales volume and profitability threshold;
- 4) volume of sales and fixed costs.

10. Of the above costs, the following are not considered permanent:

- 1) wages of main workers;
- 2) depreciation of shop buildings and factory management;
- 3) payment for the rental of the warehouse of finished products;
- 4) loan interest.

11. The amount of marginal income is determined by adding:

- 1) profit and variable costs;
- 2) profit and fixed costs;
- 3) profit and income (revenue) from sales;
- 4) fixed and variable costs.

12. The company's stocks include:

- 1) non-current assets;
- 2) current assets;
- 3) equity capital;
- 4) raised capital.

13. Of the above types of enterprise costs, variables include costs for:

- 1) maintenance of plant management;
- 2) enterprise insurance;
- 3) enterprise security;
- 4) semi-finished products of third-party enterprises.

14. The break-even chart shows:

- 1) margin of financial stability;
- 2) the ratio of fixed and variable costs;

- 3) the level of fixed and variable costs and the amount of sales revenue for different volumes of the enterprise's activity;
- 4) the amount of income from sales for different volumes of the enterprise's activities.

15. Discounts offered in order to speed up the process of receiving payments and which can be given for prompt payment of bills are:

- 1) functional discounts;
- 2) quantity discounts;
- 3) discount discounts;
- 4) special discounts.

16. Discounts provided for long-term cooperation are:

- 1) functional discounts;
- 2) loyalty discounts;
- 3) discount discounts;
- 4) special discounts.

17. The ratio of the difference between net profit and accrued depreciation to the sum of long-term and current liabilities is the ratio:

- 1) Tafler;
- 2) Beaver;
- 3) Springgate;
- 4) Altman.

Evaluate the correctness of the statements (yes, no).

18. Operational financial controlling involves the formation and implementation of a system of substantiation, acceptance, execution and control over the implementation of operational financial decisions in order to achieve current financial goals.

- 1) Yes;
- 2) no.

19. Developed direct costing is based on the use of data on variable costs in accounting.

- 1) Yes;
- 2) no.

20. The break-even point is the volume of the enterprise's activity when revenues are equal to costs.

- 1) Yes;
- 2) no.

Problems for independent solving

Task 1. Based on the results of the founders' meeting, a decision was made to establish PJSC "Forest". The founders organized an open subscription for shares, the results of which are characterized by the following data:

- nominal value of shares – UAH 150; issue rate – 100%;
- all company shares are common;
- the number of shares to be placed is 150,000;
- overhead costs related to the establishment of the enterprise - UAH 30,000;
- at the time of convening the constituent assembly of PJSC, 50% of the nominal value of the shares was paid in general.

Will PJSC "Forest" be founded?

What will the first part of the liabilities of PJSC "Forest" look like if it is registered? Briefly justify the answer.

Task 2. Petrenko V. V., Sirenko G. G., Kovalenko P. P. and Dzyuba M. M. decided to establish the limited liability company "Zorya". The relative share of individual participants in the

charter capital of LLC "Zorya" specified in the founding documents is: V.V. Petrenka - 30%; Sirenka H. G. and Dzyuba M. M. - 25% each; P. P. Kovalenko - 20%.

At the time of registration of "Zorya" LLC, V. V. Petrenko contributed UAH 50,000, which is 100% of his share in the authorized capital; Sirenko G. G. – UAH 80 thousand, Kovalenko P. P. – UAH 70 thousand, Dzyuba M. M. – UAH 60 thousand.

List all items of the first liability section of the balance sheet of the created Zorya LLC.

Task 3. A decision was made to establish a public joint-stock company. The founders organized an open subscription for shares, the results of which are characterized by the following data:

- nominal value of shares - UAH 250, issue rate - 100%;
- the number of shares to be placed - 50,000;
- overhead costs related to the establishment of the enterprise - UAH 90,000;
- at the time of convening the founding meeting of the joint-stock company, all shares were paid for at the issue price.

List all items of the first liability section of the balance sheet of the created joint-stock company. Draw conclusions.

Task 4. The general meeting of PJSC Podillia adopted a decision to split shares in the ratio of 1:5 and reduce the size of the authorized capital from UAH 200,000. up to UAH 150,000. through redemption and cancellation of shares. The nominal value of the shares before their crushing is UAH 1.5, the market value is UAH 3. Determine the dividend per share that the shareholders will receive as a result of such transactions and the final market price of the shares.

Task 5. Determine the net amount of dividends that will be received by a shareholder who owns a block of shares in 15% of the authorized capital of a joint-stock company, given the following data:

1. The registered capital of the JSC is UAH 350,000 (25,000 shares with a nominal value of UAH 14).
2. Own capital of JSC - UAH 850,000.
3. Enterprise income tax of UAH 20,000.
4. The amount of the dividend is UAH 50,000.

NATIONAL UNIVERSITY OF LIFE AND ENVIRONMENTAL SCIENCES OF UKRAINE			
OS Bachelor Specialty 072 "Finance, banking and insurance" "Financial controlling"	Department of Finance <hr/> 2023-2024 ac year	EXAMINING TICKET No. 1 from the discipline Financial controlling	APPROVED Head of Department <hr/> _____2023 p.
<i>Exam questions</i>			
1. Describe the distribution of functions and, accordingly, positions within the controlling service. What types of work is each controlling service specialist responsible for?			
2. Describe the main software products that announce the ability to automate controlling procedures.			
<i>Test tasks of various types</i>			
1. The object of reengineering is _____:			
<ol style="list-style-type: none"> a. Processes; б. Items; в. Organization; г. Controlling; д. Corporation. 			
2. Analysis of competition according to M. Porter includes:			
<ol style="list-style-type: none"> a. Analysis of the threat of substitute products; 			

- б. Analysis of the threat of the emergence of new players;
- в. Analysis of the market power of suppliers;
- г. Analysis of the market power of consumers;
- д. Analysis of the level of competition;
- е. All answers are correct

3. Insert definition:

Financial controlling — _____

4. The main goals of reducing the authorized capital are:

- a) obtaining rehabilitation profit;
- b) increasing the solvency of the corporation;
- c) an increase in the nominal value of corporate rights;
- d) decrease in the market value of corporate rights.

5. Establish compliance

	Author		Essence
1	D. Kahneman, A. Tversky	A	grounded theory (prospect theory), which is also referred to as the "new theory of expectations" or "choice theory": Individuals are more sensitive to losses than to gains. This means that it is more important for economic entities to avoid losses than to make profits. Individuals are willing to bear much higher risks to maintain the status quo than to change the status quo.
2	F. Modigliani, M. Miller	Б	it has been proven that investing a given amount of capital in one investment object is more risky than investing the same amount in different objects (diversification). The investment portfolio will be considered optimal if, on the one hand, at the same level of profitability, there are no other investment opportunities with a lower level of risk; from the second - there are no other, more profitable investment portfolios that are characterized by the same level of risk. (Unsystematic risks).
3	H. Markowitz	B	the theorem characterizing the cause-and-effect relationships between the market value of the enterprise (its corporate rights), the structure and the cost of capital is substantiated.
4	V. Sharp, J. Lintner, J. Mossin (Capital Asset Pricing Model = CAPM)	Г	determination of the theoretical price of European options, which assumes that if the underlying asset is traded on the market, then its price is implicitly set by the market itself. Depending on the fluctuation of the asset, its price increases or decreases, which directly proportionally affects the value of the option. Thus, if the value of the option is known, the level of volatility expected by the market can be determined.
5	Black, Sholes	Д	It has been proven that the price of individual capital assets depends on expected profitability and risk. The process of forming the market price of individual securities (other objects of real and financial investments) under the conditions of a perfect capital market and taking into account the systematic risk, which is not subject to diversification, is substantiated.

6. The main tasks of diagnosing the financial condition:

- a. analysis of the market stability of the enterprise;
- б. analysis of financial stability (analysis of its absolute and relative indicators, assessment of the stock of financial stability);
- в. solvency and liquidity analysis;
- г. cash flow analysis;
- д. analysis of the efficiency of capital use (analysis of profitability, circulation of working capital, study of the effect of financial leverage);
- е. assessment of the enterprise's creditworthiness;
- ж. same all answers are correct.

<p>7. The main tasks of financial planning of enterprises in market conditions are as follows:</p> <ul style="list-style-type: none"> a. provision of necessary financial resources for production, investment and financial activities; б. determination of ways of effective investment of capital, assessment of the degree of rational use of it; в. identification of intra-economic reserves to increase profit due to economical use of funds; г. establishment of rational financial relations with the budget, banks and other enterprises; д. compliance with the interests of shareholders and other investors; е. control over the financial condition, solvency and creditworthiness of the enterprise; ж. same all answers are correct.
<p>8. Operating leverage reflects:</p> <ul style="list-style-type: none"> a) dependence of the value of cash flows on the growth of profit; b) the difference between today's value of cash flows received from project investments and the real costs of project implementation; c) operational dependence of profit growth on fixed assets and related fixed production costs; d) decrease in the supply of bonds on the market
<p>9. Forms of financial planning:</p> <ul style="list-style-type: none"> a. preliminary financial planning; б. current financial planning; в. perspective financial planning; г. all answers are correct.
<p>10. The company's profit forecast for 2024 is as follows, UAH: Sales (160,000 units) 1,600,000 Expenses: 15 Variable 400,000 Fixed 600,000 Profit 600,000 Required: a) Calculate the company's break-even point in monetary units; b) Calculate the safety margin of the company; c) Determine the sales revenue necessary to obtain a profit in the amount of UAH 900,000. Solution Marginal revenue factor = $(1,600,000 - 400,000) / 1,600,000 = 0.75$ Break-even point = $600,000 / 0.75 = \text{UAH } 800,000$ Safety margin = $\text{UAH } 1,600,000 - 800,000 = \text{UAH } 800,000$ Income from sales = $(600,000 + 900,000) / 0.75 = 2,000,000 \text{ UAH}$.</p>

8. Teaching methods

Teaching methods are methods of joint activity and communication between the teacher and students of higher education, which ensure the development of positive motivation for learning, mastering the system of professional knowledge, abilities and skills, 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:

Depending on the source of knowledge: verbal (explanation, conversation, discussion, dialogue); visual (demonstration, illustration); practical (solving problems, business games).

According to the nature of cognitive activity: explanatory and visual problem statement; partly search and research methods.

By place in educational activity:

- methods of organization and implementation of educational activities, combining verbal, visual and practical methods; reproductive and problem-searching; methods of educational work under the guidance of a teacher and methods of independent work of students of higher education;

- methods of control and self-control of educational activities: methods of oral and written control; individual and frontal, thematic and systematic control.

In the process of teaching an academic discipline, the following educational technologies are used to activate the educational and cognitive activity of students of higher education:

- working in small groups makes it possible to structure practical-seminar classes in terms of form and content, creates opportunities for the participation of each student of higher education in work on the topic of the class, ensures the formation of personal qualities and experience of social communication;

- seminars-discussions provide for the exchange of thoughts and views of the participants on a given topic, and also develop thinking, help form views and beliefs, the ability to formulate opinions and express them, teach to evaluate other people's proposals, to critically approach one's own views;

- brainstorming – a method of solving urgent tasks, the essence of which is to express as many ideas as possible in a limited period of time, discuss and carry out their selection;
- case method – a method of analyzing specific situations, which makes it possible to bring the learning process closer to the real practical activity of specialists and involves consideration of production, management and other situations, complex conflict cases, problem situations, incidents in the process of learning educational material;
- presentations – speeches in front of the audience, used to present certain achievements, results of the group's work, a report on the performance of individual tasks, instruction, demonstration.

The methods of teaching the academic discipline "Financial Controlling" contribute to solving the following problems:

- in the field of education - assimilation of the basics of knowledge about the modern economy, principles and regularities of its functioning and development, skills of economic activity;
- in the field of self-awareness - awareness of one's individual economic potential, formation of conscious civic economic behavior;
- in the field of motivation - the development of interest in the problems of the economy, the constant need for economic knowledge, the desire for civilized entrepreneurship, which should become a means of social protection, facilitate the solution of the problems of youth employment, their adaptation to the market.

9. Forms of control.

According to the "Regulations on examinations and assessments at the National University of Bioresources and Nature Management of Ukraine", approved by the academic council of the National University of Bioresources and Nature Management of Ukraine on April 26, 2023, protocol No. 10, the types of knowledge control of higher education students are current control, intermediate and final attestation.

Current control is carried out during seminar classes and is aimed at checking the level of preparedness of students of higher education to perform specific work.

The main task of current control is to check the level of training of students on a given topic. The main purpose of current control is to provide feedback between the teacher and students, to manage students' educational motivation. The information obtained during the current control is used both by the teacher - to adjust methods and teaching tools - and by students - to plan independent work.

Intermediate attestation is conducted after studying the program material of each content module. The study material of the discipline is taught over two semesters, divided into four modules.

Intermediate attestation should determine the level of knowledge of the students of higher education from the program material of the content module (rating assessment from the content module), obtained during all types of classes and independent work.

Forms and methods of conducting intermediate certification, assimilation of software material of the content module are carried out in the form of testing, written control work, which can be evaluated numerically.

The assimilation of the program material of the content module by the student of higher education is considered successful if the rating is not less than 60 points on a 100-point scale.

The semester control of the discipline "Financial Controlling" is conducted in accordance with the curriculum in the form of an exam in the terms established by the schedule of the educational process and in the scope of the educational material determined by the work program of the discipline in accordance with the "Regulations on examinations and assessments at the National University of Bioresources and Nature Management of Ukraine" .

The NUBiP of Ukraine uses a rating form of control after the logically completed part of lectures and practical classes (module) in a certain discipline is completed. Its results are taken into account when setting the final grade.

After conducting intermediate attestations from the content modules and determining their rating evaluations, the lecturer of the discipline determines the rating of the student of higher education from the educational work Rnp (no more than 70 points).

10. Distribution of points received by students

1. The student's knowledge is assessed on a 100-point scale and translated into national assessments according to the table. 1 "Regulations on Examinations and Credits at NUBiP of Ukraine" (order on implementation dated April 26, 2023, protocol No. 10).

Rating of the applicant of higher education, points	Evaluation results on national exams, tests
	Exam
90-100	excellent
74-89	good
60-73	satisfactorily
0-59	fail

For determination of the rating of the student (listener) from mastering to the discipline Rcourse (100 points) obtained ranking in certification (30 points) added to the rating of student (listener) for Academic work Red (70 points): $R_{course} = Red + Rat$

11. Educational and methodological support

1. eLearning course, located on the academic portal <https://elearn.nubip.edu.ua/course/view.php?id=2972>
2. Bilyk Yliia. Financial controlling. Course of lectures – 2021 p.

12. Recommended sources of information

- 1) Constitution of Ukraine (with changes and additions) // Bulletin of the Verkhovna Rada of Ukraine No. 30 dated 07/23/1996.
- 2) Economic Code of Ukraine (with amendments and additions) // Official Gazette of Ukraine dated March 28, 2003 - 2003, No. 11.
- 3) Economic Procedural Code of Ukraine (with amendments and additions) // Bulletin of the Verkhovna Rada of Ukraine dated February 11, 1992 - 1992, No. 6.
- 4) Tax Code of Ukraine (with amendments and additions) // Bulletin of the Verkhovna Rada of Ukraine (VVR), 2011, N 13-14, N 15-16, N 17.
- 5) Civil Code of Ukraine (with amendments and additions) // Official Gazette of Ukraine dated March 28, 2003 - 2003, No. 11.
- 6) Balatskyi O.F., Telizhenko O.M., Sokolov M.O. Investment management: education. study guide higher education institutions Sumy: University Book, 2004. 233 p. 12.
- 7) Bandurka O.M., Korobov N.P., Orlov P.I., Petrova K.Ya. Financial activity of the enterprise: Textbook, K.: Lybid, 2002.
- 8) Blank I. O. Financial management [Text]: study guide. K.: Elga, 2008. - 724 p.
- 9) Britchenko I.G., Knyazevich A.O. Controlling: training manual Rivne: Volynsky charms, 2015. 280 p
- 10) Ya.V. Volovets Financial activity of economic entities: Education. manual. K.: Alerta, 2005. 199 p.
- 11) Deeva N.M., Dedikov O.I. Financial analysis. Education manual. K.: Center of Educational Literature, 2007. 328 p.
- 12) Tarasenko, I. O. Enterprise Finance. K.: KNUTD, 2015. 360 p.
- 13) Tarasyuk M. V. Controlling in the management of trade networks: theory, methodology, practice. K.: KNTEU, 2010. 548 p.
- 14) Tereshchenko O.O. Anti-crisis financial management at the enterprise: K. KNEU. 2004. 268 p.
- 15) Tereshchenko O.O. Financial activity of economic entities. K.: KNEU, 2006. 312p.
- 16) Tereshchenko O.O. Financial activity of economic entities: education. manual. K.: KNEU, 2003. 554p.
- 17) Tereshchenko O.O. Financial rehabilitation and bankruptcy of enterprises: Study. manual. K: KNEU, 2004.

Information resources

1. Verkhovna Rada of Ukraine URL: <https://zakon.rada.gov.ua/laws/main/index>
2. State price URL: <http://cost.ua/>
3. State Statistics Service URL: <http://www.ukrstat.gov.ua/>
4. The National Commission for State Regulation in the Field of Financial Services Markets URL: <https://www.nfp.gov.ua/>
5. League of Insurance Organizations of Ukraine URL: <http://uainsur.com/>
6. National Bank of Ukraine URL: <https://www.bank.gov.ua/>