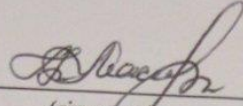


Ministry of Education and Science of Ukraine  
Sumy National Agrarian University  
Economics and Management Faculty  
Finance, Banking and Insurance Department

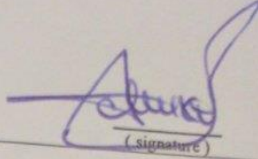
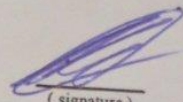
**Work program (syllabus) of the educational component**  
**Controlling** (selective EC)

Implemented within the educational program "Management of organizations and administration" **2018 year**  
in specialty 073 Management  
the first (bachelor's) level of higher education

Developer:

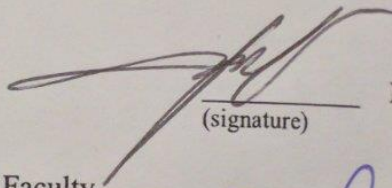
  
(signature)

Maslak N.H. PhD, Associate Professor,  
Associate Professor of Finance, Banking and  
Insurance Department

Considered, approved and approved at the meeting of departments: <u>management</u> (name of the department)	Protocol <u>2021</u> .№ <u>    </u>
	Head of Department  (signature) A. M. Mikhailov
<u>finance, banking and insurance</u> (name of the department)	Protocol <u>22.06.2021</u> .№ <u>42</u>
	Head of Department  (signature) M.M. Geenko

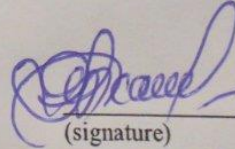
Agreed:

Guarantor of the educational program

  
(signature)

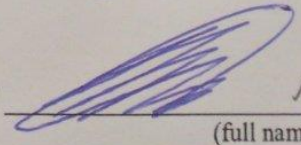
N.V. Stoyanets  
(full name)

Dean of Economics and Management Faculty  
(the faculty where the educational program  
is implemented)

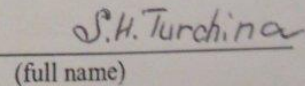
  
(signature)

N.I. Strochenko  
(full name)

Work program review (attached) provided::

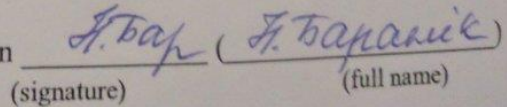
  
(signature)

M.M. Geenko  
(full name)

  
(signature)

S.H. Turchina  
(full name)

Methodist of the Department of  
Education Quality, Licensing and Accreditation

  
(signature)

J. Baranik  
(full name)

Registered in the electronic database, date: 03.09 2021

Information on reviewing the work program (syllabus):

Academic year in which changes are made	The number of the appendix to the work program with a description of the changes	The changes have been reviewed and approved		
		Date and number of the minutes of the meeting of the department	Head of Department	Guarantor of the educational program

## 1. GENERAL INFORMATION ABOUT THE EDUCATIONAL COMPONENT

1	Name EC	Discipline SC 8. 6 / Controlling			
2	Faculty / department	Economics and Management Faculty / Finance, Banking and Insurance Department			
3	Status EC	Selective			
4	Program / Specialty (programs), the component of which is EC for (to be filled in for mandatory EC)				
5	EC can be suggested for (to be filled in for selective EC)	073 "Management" (EP "Management of organizations and administration")			
6	NRC level	NRC of Ukraine - level 7, FQ-ENEA - the first cycle, EQF-LLL - level 6			
7	Semester and duration of study	7 semester, 15 weeks			
8	Number of ECTS credits	4			
9	The total number of hours and their distribution	Contact work (classes)		Individual work	
		Lectures	Practical / seminar	Laboratory	
	Full-time education*	30	30	-	60
	* with actual load of 2021-2022 a.y. see Appendix A				
10	Language of instruction	Ukrainian, English			
11	Teacher / Coordinator of the educational component	Maslak Natalia Hryhorivna , PhD in Economics, Associate Professor, Associate Professor of the Finance, Banking and Insurance Department			
11.1	Contact Information	Auditoriums 404 - e, 406 - e, 205a - e tel. +38095 8195272, E- mail : <a href="mailto:n.maslak@ukr.net">n.maslak@ukr.net</a> ; <a href="mailto:nataliia.maslak@snau.edu.ua">nataliia.maslak@snau.edu.ua</a> Hours of consultations - every Tuesday at 12.15, room 205a-e			
12	General description of the educational component	<p>Controlling as an academic discipline provides the ability to solve complex forming specialized tasks in management with an understanding of the nature and content of fundamental knowledge about the basic models of controlling and skills of self-control planning and implementation of goals in the management of the company.</p> <p>The task of the course is to form students' scientific worldview and a system of guidelines for determining the place of the enterprise in a market economy; understanding the economic essence of the processes of planning and forecasting activities; holistic view of costs; understanding the relationship between costs, cost of goods and price; idea of income as an economic category, sources of income, functions and types of income; ability to analyze economic information that reflects the influence of factors on the final result of the activity; acquisition of skills in the use of reporting in the management of enterprise finances; ability to substantiate and provide economic interpretation of financial results of economic entities, determining the reasons for non-compliance with the planned parameters and making proposals to eliminate the consequences of non-compliance.</p>			
13	The purpose of the educational component	Formation of a holistic system of knowledge related to the concept of controlling, practical skills of management decisions based on the systematization of information related to management, and professional competencies for the organization of controlling in the enterprise; formation of higher education students' abilities to conduct scientific and practical research and present their results.			
14	Prerequisites for studying OK, the relationship with other educational components of OP	1. The educational component is based on the disciplines: Probability Theory and Mat. Statistics , Statistics , Business Economics, Management , Accounting and Audit, Finance, Money and Credit, Business analysis			

		<p>2. The educational component is the basis for the discipline: Strategic Management , Operations Management and Production and Undergraduate Practices</p> <p>3. There are no restrictions</p>
15	The policy of academic integrity	<p>According to the Code of Academic Integrity of Sumy NAU, academic integrity is a set of principles, rules of conduct of participants in the educational process, aimed at forming an independent and responsible personality, able to solve problems in accordance with the educational level in accordance with law and public morality.</p> <p>Observance of academic integrity by applicants for higher education involves: independent performance of educational tasks, tasks of current and final control, learning outcomes; links to sources of information in the case of the use of ideas, developments, statements, information; compliance with the law on copyright and related rights; providing reliable information about the results of their own educational activities, used research methods and sources of information.</p> <p>It is expected that higher education students will adhere to the principles of academic integrity, aware of the consequences of its violation, which is determined by regulations of Sumy National Agrarian University, including the Code of Academic Integrity, Regulations on Prevention and Detection of Academic Plagiarism in Sumy NAU. <a href="https://snau.edu.ua/viddil-zabezpechennya-yakosti-osviti/zabezpechennya-yakosti-osviti/akademichna-dobrochesnist/">https://snau.edu.ua/viddil-zabezpechennya-yakosti-osviti/zabezpechennya-yakosti-osviti/akademichna-dobrochesnist/</a> ).</p> <p>For violation of academic integrity, applicants for higher education may be held subject to the following academic liability: re-assessment (test, exam, test, etc.); re-taking the training course; expulsions from the university; (Part 5 of Article 48 of the draft Law of Ukraine "On Education").</p> <p>Practical work on the discipline is performed on individual tasks that students receive from the teacher. All works are checked for plagiarism and are allowed to be protected on condition of text borrowings of no more than 20%. In case of non-compliance with these requirements, the work is returned for revision. If a repeated violation of the requirements of academic integrity is detected, the student is not allowed to defend. In the case of practical work not on the received task, the results are canceled , and the student receives a new topic for study.</p>
16	Course link in Moodle	<a href="https://cdn.snau.edu.ua/moodle/course/view?id=3245">https://cdn.snau.edu.ua/moodle/course/view?id=3245</a>

## 2. LEARNING OUTCOMES OF THE EDUCATIONAL COMPONENT AND THEIR RELATIONSHIP WITH THE SOFTWARE LEARNING OUTCOMES

Disciplinary learning outcomes: After studying the educational component, the student is expected to be able to... »	Program learning outcomes, the achievement of which is aimed at EC (indicate the number according to the numbering given in the EP) <sup>1</sup>				As estimated by DLO
	PLO 11 Apply management techniques to ensure the effectiveness of the organization	PLO 14 Assess the legal, social and economic consequences of the organization's operation	PLO 22 Use data from statistical reporting, accounting and special research in professional activities	PLO 27 Conduct research individually and / or in a group under the guidance of a leader	
DLO 1 identify the prerequisites for the application of the concept of controlling in enterprises	x	x			Essays + reports with presentation + test ( Kahoot !)
DLO 2 to plan and present the organizational and managerial structure of the enterprise in the implementation of an effective model of controlling both independently and as a team member, aware of their contribution and responsibility for the result	x	x	x		Team presentation and defense of organizational and managerial structure of enterprises
DLO 3 to form fair procedures of participation and collective decision-making, to cooperate with each other, to evaluate own contribution and contribution of each member of group in achievement of result during evaluation of presentations of group and independent				x	Mutual evaluation + self-evaluation of team presentation and protection of organizational and managerial structure of enterprises and individual tasks by topics
DLO 4 demonstrate practical skills of the manager : - to determine the strategic position of the enterprise and develop appropriate actions and decisions ; - determine the break-even point with a linear trend of total costs of the enterprise;	x	x	x	x	Protection of individual tasks on topics + multiple choice tests (Kahoot!)

<sup>1</sup> Must comply with the Matrix for providing program learning outcomes with the relevant components of the educational program, indicated for compulsory educational components of EP of I and II level, for all (compulsory and elective educational components) of EP III

<ul style="list-style-type: none"> <li>- to assess the efficiency of production of the enterprise and identify reserves for its improvement ;</li> <li>- Develop and you and to analyze the budgets of the enterprise to assess the effectiveness of management decisions and optimal Crucifixion Odile resources between units;</li> <li>- to justify the choice of management decisions in the field of budgeting and investment;</li> <li>- to diagnose and model the financial activities of economic entities ;</li> <li>- Est IT and the effectiveness of investment projects and take management decisions regarding the advisability of investing;</li> <li>- to develop an algorithm for making management decisions</li> </ul>					
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### 3. CONTENT OF THE EDUCATIONAL COMPONENT (PROGRAM OF THE COURSE)

Topic.  List of issues to be addressed within the topic	Distribution within the total time budget (full-time / part-time)			Recommended Literature <sup>2</sup>
	Classroom work		Individual work	
	Lectures	Pract/ seminar		
<p><i>Topic 1. Controlling: essence, functions, types and main tasks</i></p> <p>1. The essence of controlling as a functionally separate direction of economic work at the enterprise.</p> <p>2. Types of controlling. The essence of operational and strategic controlling.</p> <p>3. Causes of controlling.</p>	2	2	4	1-6, 8, 9, 18
<p><i>Topic 2. Characteristics of controlling objects</i></p> <p>1. The costs of the enterprise as the main object of management in the controlling system, the place of their occurrence.</p> <p>2. The essence and types of costs.</p> <p>3. Financial results of enterprises as an object of management.</p>	2	2	2	1-6, 8, 9, 18
<p><i>Topic 3. Organization of management accounting in the controlling system</i></p> <p>1. Tasks of management accounting.</p> <p>2. Purpose, scope, advantages of the standard-cost-system.</p> <p>3. Features and procedure for accounting for costs and results in the system of direct costing.</p>	4	4	6	1-6, 8, 9, 10, 14, 18
<p><i>Topic 4. Planning and budgeting system at the enterprise</i></p> <p>1. The system of budgets at the enterprise, their content and relationship.</p> <p>2. Current budgets.</p>	6	6	6	1-6, 8, 9, 11, 13, 18

<sup>2</sup>Specific source from the main or additional recommended literature

3. Budgets of other types.				
<p><i>Topic 5. Methodical tools of operational controlling</i></p> <p>1. Analysis of deviations - the main tool for assessing the activities of responsibility centers.</p> <p>2. Methods of analysis of deviations of actual results from planned.</p>	4	6	6	1-6, 8, 9, 10, 12, 15, 18
<p><i>Topic 6. Expert diagnosis of the financial and economic condition of the enterprise.</i></p> <p>1. Goals, objectives, content of expert diagnosis of the financial and economic condition of the enterprise.</p> <p>2. Types of enterprise strategies.</p> <p>3. Methods of operational and strategic diagnostics</p>	6	4	8	1-6, 8, 9, 11, 13, 16, 17, 18
<p><i>Topic 7. Controlling investment projects</i></p> <p>1. The concept, place, purpose and functions of controlling investment projects in the general system of controlling the financial and economic activities of the enterprise.</p> <p>2. Statistical and dynamic indicators of evaluation of investment projects in the controlling system.</p>	2	2	8	1-6, 8, 9, 16, 18
<p><i>Topic 8. Organizational and methodological foundations of the formation and operation of the controlling system at the enterprise</i></p> <p>1. The structure and functions of the controlling service at the enterprise.</p> <p>2. Information flows in the controlling system. Information requirements.</p>	2	2	10	1-6, 8, 9, 14, 16, 18
<p><i>Topic 9. Controlling in the system of management decisions</i></p> <p>1. Classification of approaches to management decisions in controlling.</p>	2	2	10	1-6, 8, 9, 18
<b>Total</b>	<b>30</b>	<b>30</b>	<b>60</b>	



#### 4. METHODS OF TEACHING AND TEACHING

<b>DLO</b>	<b>Teaching methods</b> (work to be done by the teacher <u>during classes</u> , consultations)	<b>Number of hours</b>	<b>Teaching methods</b> (what types of educational activities the <u>student</u> must perform <u>independently</u> )	<b>Number of hours</b>
<b>DLO 1.</b> identify the prerequisites for the application of the concept of controlling in enterprises	Multimedia lecture P erevernutyy class ( flipped classroom ) orlearning through dialogue Discussion System response class (CRS) ( « clicker » ) ( ga and platforms and training : Socrative ,Ka hoot ! )	8	Reading (elaboration of theoretical material) D oslidzhennya problems (library, online publications and recommended information sources) Work in small groups (preparation of the presentation) Self-assessment of knowledge	4
<b>DLO 2.</b> plan and present the organizational and management structure of the enterprise in the implementation of an effective model ofcontrolling both independently and as a team member, aware of their contribution and responsibility for the result	Multimedia lecture P erevernutyy class ( flipped classroom ) orlearning through dialogue Simulation Method cases ( case study ) Work on practical classes System response class (CRS) ( « clicker » ) ( ga and platforms and training : Socrative ,Ka hoot ! )	12	Reading (elaboration of theoretical material) Mutual learning ( peer to peer learning ) Work in small groups ( from idea formation topreparation and presentation) Self-assessment of knowledge	10
<b>DLO 3.</b> to form fair procedures of participation and collective decision-making, to cooperate with each other, to evaluate own contribution and contribution of each member of group in achievement of result during evaluation of presentations of group and independent	Multimedia lecture, lecture-discussion, Method cases ( case study ) System response class (CRS) ( « clicker » ) ( ga and platforms and training : Socrative ,Ka hoot ! )	6	Reading (elaboration of theoretical material) Work in small groups Mutual learning ( peer to peer learning )	8
<b>DLO 4.</b> demonstrate practical skills of the manager:	Multimedia lecture	36	Reading (elaboration of theoretical material) Performing practical work	32

<ul style="list-style-type: none"> <li>- to determine the strategic position of the enterprise and develop appropriate actions and decisions;</li> <li>- determine the break-even point with a linear trend of total costs of the enterprise;</li> <li>- to assess the efficiency of production of the enterprise and identify reserves for its improvement;</li> <li>- to develop and analyze the budgets of the enterprise in order to assess the effectiveness of management decisions and the optimal distribution of resources between departments;</li> <li>- justify the choice of management decisions in the field of budgeting and investment;</li> <li>- to diagnose and model the financial activities of economic entities;</li> <li>- evaluate the effectiveness of investment projects and make management decisions on the feasibility of investing funds;</li> <li>- to develop an algorithm for making management decisions</li> </ul>	System response class (CRS) ( « clicker ») (ga and platforms and training : Socrative ,Ka hoot ! )		Self-assessment of knowledge	
	Teacher's consultations	2	Systematization of acquired knowledge and skills in preparation for the exam	6
		<b>60 +2</b>		<b>60</b>

## 5. EVALUATION BY EDUCATIONAL COMPONENT

### 5.1. Diagnostic evaluation (indicated if necessary)

№	Methods of diagnostic evaluation	Date of compilation
1.	Input knowledge control	The first class

### 5.2. Summative assessment

#### 5.2.1. To assess the expected learning outcomes provided

№	Objects and methods of summative evaluation	Points / Weight in the overall score	Date of compilation
1.	Essay + report with presentation	5 points / 5%	2nd week
2.	Command + draft n rezent TION	16 points / 16%	5th week
3.	Individual research + protection	24 points (6x4 points) / 24%	13-14th weekday
4.	Testing	10 points (2x 5points) / 20%	7 week 14week
		<b>55</b>	
5.	<i>Certification (intermediate diagnostics of knowledge)</i>	15 points / 15%	8 weeks
6.	Exam (written): 2 theoretical questions, 1 task and an interview	30 points / 30%	On schedule (during the session)
		<b>100</b>	

#### 5.2.2. Evaluation criteria

Component	Unsatisfactorily	Satisfactorily	Fine	Perfectly
<b>Essay + presentation</b>	<3 points	3 points	4 points	5 points
	Slight awareness of the problem, Mr.avedeno b rief description . Does not show independent thinking about the chosen topic .Representation research results in a way that does not disclose its content and results	The description of the problem is given to a greater extent/ (without analysis), insufficient substantiation of the main points, insufficiently consistent argumentation. Presentation of research results in different ways	Demonstrated understanding, depth and / or detail of the problem; the main points are substantiated, the arguments are consistent; different points of view are studied. Presentation of research results in the appropriate format	The problem is deeply and / or in detail revealed, different views on the problem are analyzed; all the main points are set out, the arguments are consistent and weighty; different points of view are analyzed, own suggestions are given. Presentation of research results in the way that is most appropriate in certain circumstances using different forms of information presentation

<b>Team project</b>	<i>&lt;6 points</i>	<i>6-7 points</i>	<i>8 points</i>	<i>9-10 points</i>
	Not all components of the project are developed and / or the information is presented unstructured , there is no understanding of the logical model (framework). The results are presented in an inappropriate format.	All components are available without detailed justification. The information is structured, there is a clear understanding of the logical model (framework), all the steps of project formation are implemented. The results are presented in the appropriate format.	The importance of the project idea is substantiated, all components are fulfilled. All components with substantiation are available. There is a clear understanding of the logical model (framework), all the steps of project formation are implemented. The results are presented in the appropriate format. The data is relevant.	The importance of the project idea is substantiated, all components are completed with full justification and in-depth analysis. There is a clear understanding of the logical model (framework), all the steps of project formation are implemented. The analysis is thorough, risks and prospects have been identified. The form of submission fully meets the requirements.
<b>Presentation and defense of the team project</b>	<i>&lt;3 points</i>	<i>3 points</i>	<i>4-5 points</i>	<i>6 points</i>
	Students do not participate in group discussions, do not provide feedback on the speeches of others. The presentation is missing or does not reflect the content of the project.	The presentation partially reflects the content of the project , the timing is maintained . Students participate in a group discussion, Feedback is not structured, no recommendations are provided.	Presentation fully reflects the content of the project , designed timing . Students take part in a group discussion, substantiate conclusions.	The presentation fully reflects the content of the project , sustained timing. Students reflect on the results of the team, listen, evaluate and respond effectively to the opinions of others, and partially moderate the group discussion thoroughly provide feedback
<b>Individual research (max 24 points: 6 tasks of 4 points)</b>	<i>1 point</i>	<i>2 points</i>	<i>3 points and</i>	<i>4 points</i>
	Partially completed work, design does not meet the requirements	The work is done in full; the student discovers basic knowledge of certain provisions of the study material, compares, summarizes and analyzes information	The work is performed in full, the student reasonably teaches educational material, analyzes, synthesizes, summarizes and evaluates information, processes and logically interprets data, results, design of text, tables, figures,	The work is done in full; the student freely, independently and argumentatively teaches the study material, deeply and comprehensively reveals its content, searches, analyzes,

		processes and interprets the data, the results obtained, the design of the work partially meets the requirements	literature meets the requirements	synthesizes, summarizes and critically evaluates information, design of text, tables, figures, literature meets the requirements
<b>Test (max 10 points: 2 tests of 5 points)</b>	<60% correct answers	60-74 % of correct answers	75-89 % of correct answers	90-100 % correct answers
<b>Certification</b>	<60% correct answers	60-74% of correct answers	75-89% of correct answers	90-100% correct answers
<b>Exam</b>	<i>&lt;20 points</i>	<i>20-23 points</i>	<i>24-28 points</i>	<i>29-30 points</i>
	Theoretical issues have not been fully disclosed, the practical task has not been completed, and the interview has not been passed	Theoretical issues are not fully disclosed, a practical task with insignificant errors is performed, an interview is partially passed	All requirements are met to the task, partially passed the interview	All requirements are met to the task, passed the interview, own opinion, critical assessment of problematic issues

### 5.3. Formative assessment:

To assess current progress in learning and understanding areas for further improvement

No	Elements of formative assessment	Date
1	Express survey after studying each topic	Every lesson
2	Written feedback on an essay	Within 2 weeks after assembly
3	Consultations, oral feedback from the teacher while working on a team project	During classes
	Oral feedback from the teacher and students after the presentation of the project and individual task	School ID defending
3	Assessment and self-assessment of testing	7 weeks, 15 weeks

Self-assessment can be used as an element of summative assessment and normative assessment. Peer assessment and self-assessment are envisaged as an element of formative assessment (after the project presentation) and summative assessment - based on the points given by the teacher to the group, students independently distribute them according to each contribution to the overall result according to certain criteria (responsibility, contribution to creation of an idea, participation and timeliness of tasks set by the group, participation in the discussion during the defense).

## **6. LEARNING RESOURCES (LITERATURE)**

### **2.1. The main sources**

#### **2.1.1. Textbooks, manuals**

1. Lukash S.M., Lozynska I.V., Maslak N.H., Brychko A.M. Textbook in Controlling for 4th year students specialty 073 "Management". May, 2018. 123 p.
2. Yeung Chi Hung, AAT Paper 3 Management Accounting, First Edition 2011, Prentice Hall
3. Colin Drury, Management and Cost Accounting, 7th Edition 2008, South-Western
4. Andy Tak-ming Li & Patrick Kin-wai Ho, BAFS in the New World, Accounting –Elective Part 2 Cost Accounting, First Edition 2010, Pilot Publishing Company Ltd.
5. Simons, R. (2010). Performance measurement and control systems for implementing strategy. Upper Saddle River, NJ: Prentice Hall.
6. Simons, R. (2008). Levers of Control, How Managers Use Innovative Control Systems to Drive Strategic Renewal. Harvard Business School Press, Boston, MA.

#### **2.1.2. Methodical support**

7. Lukash S. Controlling: methodical recommendations for practical classes and individual work for english-speaking students of 4th course bachelor's degree of specialty 073 "Management" for daily form of studying. Sumy, 2018, 33 p.

#### **2.1.3. Other sources**

8. Trienekens, J.H. and Beulens, A.J. M. (2011). Views on inter-enterprise relationships. Production, Planning and Control, Vol.12, pp.466-477 Usage of TRIZ in Fortune 500 companies. Available at: [//www.aitriz.org/index.php?option=com\\_content&task=view&id=18&Itemid=32](http://www.aitriz.org/index.php?option=com_content&task=view&id=18&Itemid=32).

### **2.2 Additional sources**

9. Financial controlling = Financial Controlling: textbook. manual / LO Ptashchenko, VV Serzhanov. Kyiv: Center for Education. 1-ri, 2016. 344 p. The text is parallel in Ukrainian, English.
10. Degalceva G.V. Problem of development of management account in modern term / G.V. Degalceva, A.A. Remezko, E.A. Tonchu // Scientific journal KubGAU, 2014. - №04 (098). – P. 632-644. - <https://ej.kubagro.ru/2014/04/pdf/46.pdf>
11. Ferreira, A. and Otley, D. (2005). The Design and Use of Management Control Systems: An Extended Framework for Analysis. Lancaster University Discussion Paper.
12. Bisbe, J and Otley, D. (2004). The effects of the interactive use of management control systems on product innovation. Accounting Organizations and Society. Vol.29, pp.709-737.
13. R. Anthony (1999) Planning and Control Systems: Framework for Analysis. Boston: Graduate School of Business Administration Harvard University
14. Harrison, J. S., & St. John, C. H. (2002). Foundations in Strategic Management (2nd ed., 118–129). Cincinnati, OH: South-Western College.

15. Ittner, C., & Larcker, D. F. (2003, November). Coming up short on nonfinancial performance measurement. *Harvard Business Review*, 2–8.
16. Matthews, J. (1999). Strategic moves. *Supply Management*, 4(4), 36–37.
17. Venkataraman, S., & Sarasvathy, S. D. (2001). Strategy and entrepreneurship: Outlines of an untold story. In M. A. Hitt, R. E. Freeman, & J. S. Harrison (Eds.), *Handbook of strategic management* (650–668). Oxford: Blackwell.

### **2.3 Software**

18. Controlling: training materials on the MOODLE SNAU platform. URL: <https://cdn.snau.edu.ua/moodle/course/view.php?id=3245>
19. Management Accounting - Controlling - Financial Controlling . URL: [http://www.tankonyvtar.hu/en/tartalom/tamop412A/0007\\_e7\\_penzugyi\\_es\\_szamviteli\\_kontrolling\\_eng/management\\_accounting\\_controlling\\_financial\\_controlling\\_4UnTTLT9WD7Fnoai.html](http://www.tankonyvtar.hu/en/tartalom/tamop412A/0007_e7_penzugyi_es_szamviteli_kontrolling_eng/management_accounting_controlling_financial_controlling_4UnTTLT9WD7Fnoai.html)
20. Internet portal for managers. URL: <http://www.management.com.ua>.
21. Control and controlling: identity and opposite. FinFak : The site is devoted to problems of finance and economy URL: <http://www.finfak.pp.ua/12-kontroling/6-kontrol-i-kontroling-totozhnist-i-protilezhnist>

### 3. CONTENT OF THE EDUCATIONAL COMPONENT (PROGRAM OF THE COURSE) WITH ACTUAL LOAD OF 2021-2022 A.Y.

Topic. List of issues to be addressed within the topic	Distribution within the total time budget (full-time / part-time)			Recommended Literature <sup>3</sup>
	Classroom work		Individual work	
	Lectures	Pract. / seminars		
<i>Topic 1. Controlling: essence, functions, types and main tasks</i> 1. The essence of controlling as a functionally separate direction of economic work at the enterprise. 2. Types of controlling. The essence of operational and strategic controlling. 3. Causes of controlling.	4	-	4	1-6, 8, 9, 18
<i>Topic 2. Characteristics of controlling objects</i> 1. The costs of the enterprise as the main object of management in the controlling system, the place of their occurrence. 2. The essence and types of costs. 3. Financial results of enterprises as an object of management.	2	-	4	1-6, 8, 9, 18
<i>Topic 3. Organization of management accounting in the controlling system</i> 1. Tasks of management accounting. 2. Purpose, scope, advantages of the standard-cost-system. 3. Features and procedure for accounting for costs and results in the system of direct costing.	2	2	10	1-6, 8, 9, 10, 14, 18
<i>Topic 4. Planning and budgeting system at the enterprise</i> 1. The system of budgets at the enterprise, their content and relationship. 2. Current budgets. 3. Budgets of other types.	4	4	8	1-6, 8, 9, 11, 13, 18
<i>Topic 5. Methodical tools of operational controlling</i> 1. Analysis of deviations - the main tool for assessing the activities of responsibility centers. 2. Methods of analysis of deviations of actual results from planned.	2	4	10	1-6, 8, 9, 10, 12, 15, 18
<i>Topic 6. Expert diagnosis of the financial and economic condition of the enterprise.</i> 1. Goals, objectives, content of expert diagnosis of the financial and economic condition of the enterprise. 2. Types of enterprise strategies. 3. Methods of operational and strategic diagnostics	2	2	12	1-6, 8, 9, 11, 13, 16, 17, 18
<i>Topic 7. Controlling investment projects</i> 1. The concept, place, purpose and functions of controlling investment projects in the general system of controlling the financial and economic activities of the enterprise. 2. Statistical and dynamic indicators of evaluation of investment projects in the controlling system.	-	-	16	1-6, 8, 9, 16, 18
<i>Topic 8. Organizational and methodological foundations of the formation and operation of the controlling system at the enterprise</i> 1. The structure and functions of the controlling service at the enterprise.	-	2	12	1-6, 8, 9, 14, 16, 18

<sup>3</sup>Specific source from the main or additional recommended literature



2. Information flows in the controlling system. Information requirements.				
<i>Topic 9. Controlling in the system of management decisions</i> 1. Classification of approaches to management decisions in controlling.	-	-	14	1-6, 8, 9, 18
<b>Total</b>	<b>16</b>	<b>14</b>	<b>90</b>	

## Рецензія на робочу програму (силабус)

Параметр, за яким оцінюється робоча програма (силабус) освітнього компонента гарантом або членом проєктної групи	Так	Ні	Коментар
Результати навчання за освітнім компонентом (ДРН) відповідають НРК			
Результати навчання за освітнім компонентом (ДРН) відповідають передбаченим ПРН (для обов'язкових ОК)			
Результати навчання за освітнім компонентом дають можливість виміряти та оцінити рівень їх досягнення			

Член проєктної групи ОП «Менеджмент» \_\_\_\_\_  
 (назва) (ПІБ) (підпис)

Параметр, за яким оцінюється робоча програма (силабус) освітнього компонента викладачем відповідної кафедри	Так	Ні	Коментар
Загальна інформація про освітній компонент є достатньою			
Результати навчання за освітнім компонентом (ДРН) відповідають НРК			
Результати навчання за освітнім компонентом (ДРН) дають можливість виміряти та оцінити рівень їх досягнення			
Результати навчання (ДРН) стосуються компетентностей студентів, а не змісту дисципліни (містять знання, уміння, навички, а не теми навчальної програми дисципліни)			
Зміст ОК сформовано відповідно до структурно-логічної схеми			
Навчальна активність (методи викладання та навчання) дає змогу студентам досягти очікуваних результатів навчання (ДРН)			
Освітній компонент передбачає навчання через дослідження, що є доцільним та достатнім для відповідного рівня вищої освіти			
Стратегія оцінювання в межах освітнього компонента відповідає політиці Університету/факультету			
Передбачені методи оцінювання дозволяють оцінити ступінь досягнення результатів навчання за освітнім компонентом			
Навантаження студентів є адекватним обсягу освітнього компонента			
Рекомендовані навчальні ресурси є достатніми для досягнення результатів навчання (ДРН)			
Література є актуальною			
Перелік навчальних ресурсів містить необхідні для досягнення ДРН програмні продукти			

Рецензент (викладач кафедри) \_\_\_\_\_  
 (назва) (посада, ПІБ) (підпис)

### Work program (syllabus) review

Parameter by which the work program ( syllabus ) of the educational component is evaluated by the guarantor or a member of the project team	So	No	Comment
Learning outcomes for the educational component (EC) correspond to the NQF			
Learning outcomes for the educational component (DLO) correspond to the stipulated PRN (for compulsory EC)			
Learning outcomes in the educational component provide an opportunity to measure and assess the level of their achievement			

Member of the project group EP 'Management' S.H. Iurchina  
 (name) (full name) (signature)

The parameter by which the working program (syllabus) of the educational component is evaluated by the teacher of the relevant department	So	No	Comment
General information about the educational component is sufficient	+		
Learning outcomes for the educational component (ED) correspond to the NQF	+		
Learning outcomes by educational component (DRN) provide an opportunity to measure and assess the level of their achievement	+		
Learning outcomes (DRR) relate to the competencies of students, not the content of the discipline (contain knowledge, skills, abilities, not topics of the curriculum of the discipline)	+		
The content of the OK is formed in accordance with the structural and logical scheme	+		
Learning activity (teaching and learning methods) allows students to achieve expected learning outcomes (DRN)	+		
The educational component involves learning through research that is appropriate and sufficient for the appropriate level of higher education	+		
The assessment strategy within the educational component is in line with the policy of the University / faculty	+		
The provided assessment methods allow to assess the degree of achievement of learning outcomes in the educational component	+		
The workload of students is adequate to the volume of the educational component	+		
Recommended learning resources are sufficient to achieve learning outcomes (DRN)	+		
The literature is relevant	+		
The list of training resources contains the necessary software products to achieve DRN	+		

Reviewer (in the lecturer of the department) FBI N.M. Geenko  
 (title) (position, full name) (signature)