

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


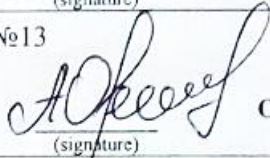
**Work program (syllabus) of the educational component**  
**Controlling** (selective EC)

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

Developer:

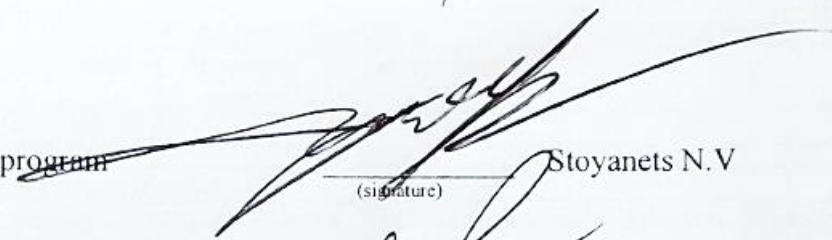
  
(signature)

**Maslak N.H., Phd, Associate Professor,  
Associate Professor of the Finance, Banking and  
Insurance Department**

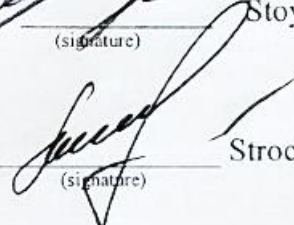
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| Considered, approved and approved at a meeting of the:<br><br>- Department of Finance, Banking and Insurance | Protocol: 17.06.2022 №17  |
|  | Head of Department <br>(signature) <b>Geenko M.M.</b>         |
| - Department of Management named after professor L.I. Mykhaylova   | Protocol: 14.06.2022 №13  |
|  | Acting Head of Department <br>(signature) <b>Orchyva A.I.</b> |

**Agreed:**

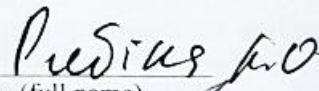
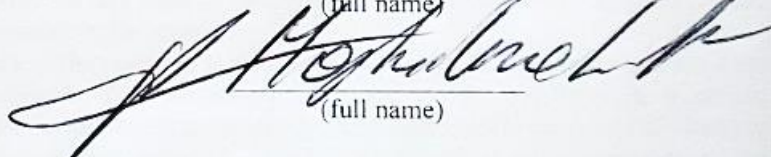
Guarantor of the educational program

  
(signature) **Stoyanets N.V.**

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

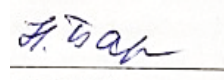
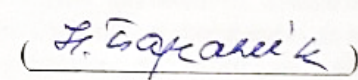
  
(signature) **Strochenko N.I.**

A review of the work program (attached) is provided:

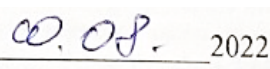
  
(full name) **Pridusko**  
  
(full name)

Methodist of the Department of Education Quality,

Licensing and Accreditation

  
(signature)   
(full name)

Registered in the electronic database: date:

 2022

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  | 5  |                     |                 |     |
| 9    | The total number of hours and their distribution  | Contact work (classes)   |                     | Individual work |     |
|      |   | Lectures   | Practical / seminar | Laboratory      |     |
|      | Full-time education   | 16   | 14                  | -               | 120 |
|      |   | Exam   |                     |                 |     |
| 10   | Language of instruction   | Ukrainian, English   |                     |                 |     |
| 11   | Teacher / Coordinator of the educational component  | Maslak Nataliia Hryhorivna, PhD in Economics, Associate Professor, Associate Professor of the Finance, Banking and Insurance Department  |                     |                 |     |
| 11.1 | Contact Information   | Auditoriums 404-e, 406-e, tel. +38095 8195272,<br>E- mail : <a href="mailto:n.maslak@ukr.net">n.maslak@ukr.net</a> ; <a href="mailto:nataliia.maslak@snaeu.edu.ua">nataliia.maslak@snaeu.edu.ua</a><br>Hours of consultations - every Tuesday at 12.15, room 406-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.php?id=3245">https://cdn.snau.edu.ua/moodle/course/view.php?id=3245</a>   |

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

| Disciplinary learning outcomes:<br>After studying the educational component, the student is expected to be able to... »   | Program learning outcomes, the achievement of which is aimed at EC<br>(indicate the number according to the numbering given in the EP) <sup>1</sup> |  |   |  | As estimated by DLO  |
|---|---|--|---|--|--|
|   | PLO 11<br>Apply management techniques to ensure the effectiveness of the organization   | PLO 14<br>Assess the legal, social and economic consequences of the organization's operation | PLO 22<br>Use data from statistical reporting, accounting and special research in professional activities | PLO 27<br>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 :<br>- to determine the strategic position of the enterprise and develop appropriate actions and decisions ;<br>- 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> |  |  |  |  |  |
|--|--|--|--|--|--|

### 3. CONTENT OF THE EDUCATIONAL COMPONENT (PROGRAM OF THE COURSE)

| Topic.<br><br>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>    | 4   | -              | 10              | 1-6, 8, 9, 11, 19-23                |
| <p><i>Topic 2. 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              | 14              | 1-6, 8, 9, 11, 14, 17, 19-21        |
| <p><i>Topic 3. 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   | -              | 16              | 1-6, 8, 9, 11, 19-21                |
| <p><i>Topic 4. 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>   | 2   | 2              | 10              | 1-9, 10, 11, 14, 20-23              |

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

|   |           |           |            |                              |
|---|-----------|-----------|------------|------------------------------|
| 3. Features and procedure for accounting for costs and results in the system of direct costing.   |           |           |            |                              |
| <i>Topic 5. Planning and budgeting system at the enterprise</i><br>1. The system of budgets at the enterprise, their content and relationship.<br>2. Current budgets.<br>3. Budgets of other types.   | 4         | 4         | 16         | 1-6, 8, 11, 13, 20-23        |
| <i>Topic 6. Methodical tools of operational controlling</i><br>1. Analysis of deviations - the main tool for assessing the activities of responsibility centers.<br>2. Methods of analysis of deviations of actual results from planned.  | 2         | 4         | 12         | 1-6, 8, 9-12, 15, 20-23      |
| <i>Topic 7. Expert diagnosis of the financial and economic condition of the enterprise.</i><br>1. Goals, objectives, content of expert diagnosis of the financial and economic condition of the enterprise.<br>2. Types of enterprise strategies.<br>3. Methods of operational and strategic diagnostics                                  | 2         | 2         | 12         | 1-6, 8, 11, 13, 17-19, 20-23 |
| <i>Topic 8. Controlling investment projects</i><br>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.<br>2. Statistical and dynamic indicators of evaluation of investment projects in the controlling system. | -         | -         | 14         | 1-6, 8, 11, 17, 20-23        |
| <i>Topic 9. Controlling in the system of management decisions</i><br>1. Classification of approaches to management decisions in controlling.  | -         | -         | 16         | 1-6, 8, 9, 11, 20-23         |
| <b>Total</b>  | <b>16</b> | <b>14</b> | <b>120</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<br>Flipped classroom or learning through dialogue<br>Discussion Classroom response system (CRS) ("clicker") (learning game platforms: Socrative, Kahoot!)  | 6                      | Reading (studying theoretical material)<br>Study of the problem (library, internet publication and recommended sources of information)<br>Work in small groups (presentation preparation)<br>Self-assessment of knowledge | 20                     |
| <b>DLO 2.</b> plan and present the organizational and management structure of the enterprise while implementing an effective controlling model both independently and as a team member, being aware of one's contribution and responsibility for the result   | Multimedia lecture<br>Flipped classroom or learning through dialogue<br>Simulation<br>Case study method<br>Work in practical classes<br>Classroom response system (CRS) ("clicker") (learning game platforms: Socrative, Kahoot!) | 8                      | Reading (studying theoretical material)<br>Mutual learning (peer to peer learning)<br>Work in small groups (from idea generation to presentation preparation)<br>Self-assessment of knowledge                             | 24                     |
| <b>DLO 3.</b> to form fair procedures for participation and collective decision-making, to cooperate with each other, to evaluate one's own contribution and the contribution of each member of the group to the achievement of the result during the evaluation of group and independent presentations | Multimedia lecture, lecture-discussion,<br>Case study method<br>Classroom response system (CRS) ("clicker") (learning game platforms: Socrative, Kahoot!)   | 4                      | Reading (studying theoretical material)<br>Mutual learning (peer to peer learning)<br>Work in small groups (from idea generation to presentation preparation)<br>Self-assessment of knowledge                             | 22                     |
| <b>DLO 4.</b> demonstrate the practical skills of a manager:<br>- to determine the strategic position of the enterprise and to develop  | Multimedia lecture<br>Classroom response system (CRS) ("clicker") (learning game platforms: Socrative, Kahoot!)   | 10                     | Reading (studying theoretical material)<br>Performance of practical works<br>Self-assessment of knowledge   | 42                     |

|   |                         |           |  |            |
|---|-------------------------|-----------|--|------------|
| <p>corresponding directions of actions and decisions;</p> <ul style="list-style-type: none"> <li>- to determine the break-even point in the case of a linear trend of the total costs of the enterprise;</li> <li>- carry out an assessment of the production efficiency of the company's products and identify reserves for its improvement;</li> <li>- develop and analyze enterprise budgets in order to assess the effectiveness of management decisions and the optimal distribution of resources between divisions;</li> <li>- justify the choice of options for management decisions in the field of budgeting and investment attraction;</li> <li>- carry out diagnostics and modeling of financial activities of economic entities;</li> <li>- evaluate the effectiveness of investment projects and make a management decision regarding the expediency of investing funds;</li> <li>- to develop an algorithm for making managerial decisions</li> </ul> |                         |           |  |            |
|   | Teacher's consultations | 2         | Systematization of acquired knowledge and skills in preparation for the exam | 12         |
|   |                         | <b>30</b> |  | <b>120</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%                        | 2 <sup>nd</sup> week             |
| 2. | Team project + presentation  | 16 points / 16%                      | 5th week                         |
| 3. | Individual research + defense  | 24 points (6x4 points/ 24%)          | 13-14th week                     |
| 4. | Testing  | 10 points (2x 5points) / 20%         | 7th week 14 week                 |
|    |  | <b>55</b>                            |                                  |
| 5. | <i>Attestation (intermediate diagnosis of knowledge)</i>                                 | 15 points / 15%                      | 8th weeks                        |
| 6. | Exam (written): 10 test tasks, 1 theoretical question, 1 task; an interview is scheduled | 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<br>Little awareness of the problem, a brief description is provided. Does not demonstrate independent thinking about the chosen topic. Representation of research results in a way that does not disclose its content and results | 3 points<br>A description of the problem (without analysis) is given to a greater extent, insufficient substantiation of the main points, insufficiently consistent argumentation. Presentation of research results in different ways | 4 points<br>Demonstrated understanding, depth and/or detail of the problem; the main points are justified, the arguments are consistent; different points of view are studied. Presentation of research results in the appropriate format | 5 points<br>The problem is revealed quite deeply and/or in detail, different views on the problem are analyzed; all the main points are stated, the arguments are consistent and valid; different points of view are analyzed, their own proposals are given.<br><br>Presentation of research results in a way that is most appropriate under certain circumstances using different forms of information presentation |
| <b>Team project</b>         | <6 points   | 6-7 points  | 8 points  | 9-10 points   |

|  |   |  |   |   |
|--|---|--|---|---|
|  | Not all components of the project have been developed and/or the information is presented unstructured, there is no understanding of the logical model (framework). The results are presented in an incorrect format. | All components are present without detailed justification. The information is structured, there is a clear understanding of the logical model (framework), all steps of project formation have been implemented.<br><br>The results are presented in the appropriate format. | The importance of the project idea is substantiated, all components are fulfilled. All components are present with justification. There is a clear understanding of the logical model (framework), all steps of project formation have been implemented.<br><br>The results are presented in the appropriate format. The data is current. | 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 steps of project formation have been implemented. The analysis is thorough, the risks and prospects are defined.<br><br>The presentation form 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 or provide feedback on others' presentations.<br><br>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 correct. Students participate in group discussion, Feedback is not structured, no recommendations are provided.  | The presentation fully reflects the content of the project, the timing is met. Students participate in a group discussion, justify their conclusions.   | The presentation fully reflects the content of the project, the timing is met. Students reflect on the results of the team's activities, listen, evaluate and effectively respond to the opinions of others, and partially moderate the group discussion and thoroughly provide feedback  |
| <b>Individual research (max 24points: 6 tasks of 4 points)</b> | <i>1 point</i>  | <i>2 points</i>  | <i>3 points and</i>   | <i>4 points</i>   |
|  | The work is partially completed, the design does not meet the requirements  | The work is completed in full; the student demonstrates elementary knowledge of individual provisions of the educational material, compares, summarizes and analyzes information processes and interprets the data, the obtained results,                                    | The work is completed in full, the student reasonably teaches the educational material, analyzes, synthesizes, summarizes and evaluates information, processes and logically interprets the data, the results obtained, the design of the text, tables, figures, literature meets the requirements  | The work is completed in full; the student freely, independently and reasonably presents the educational material, deeply and comprehensively discloses its content, searches, analyzes, synthesizes, summarizes and critically evaluates information, the design of the text, tables, figures,   |

|   |  |   |  |  |
|---|--|---|--|--|
|   |  | the design of the work partially meets the requirements   |  | literature meets the requirements  |
| <b>Test</b><br>(max 10 points: 2 tests of 5 points) | <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)**

### **6.1. The main sources**

#### **6.1.1. 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 2018, South-Western
4. Andy Tak-ming Li & Patrick Kin-wai Ho, BAFS in the New World, Accounting –Elective Part 2 Cost Accounting, First Edition 2020, Pilot Publishing Company Ltd.
5. Simons, R. (2019). Performance measurement and control systems for implementing strategy. Upper Saddle River, NJ: Prentice Hall.
6. Simons, R. (2018). Levers of Control, How Managers Use Innovative Control Systems to Drive Strategic Renewal. Harvard Business School Press, Boston, MA.
7. James W.Hesford, Sung-Han (Sam) Lee, Wim A.Van der Stede, S. MarkYoung Management Accounting: A Bibliographic Study. Available at: [https://doi.org/10.1016/S1751-3243\(06\)01001-7](https://doi.org/10.1016/S1751-3243(06)01001-7)  
<https://www.sciencedirect.com/science/article/abs/pii/S1751324306010017?via%3Di> hub

#### **6.1.2. Methodical support**

8. 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.

#### **6.1.3. Other sources**

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### Review of the work program (syllabus)

| The parameter by which the work program (syllabus) of the educational component is evaluated by the guarantor or a member of the project group | Yes | No | Comment |
|--|-----|----|---------|
| Learning outcomes for the educational component (DLO) correspond to the NQF  | +   |    |         |
| The results of the study according to the educational component (DLO) correspond to the prescribed PRN (for mandatory educational components)  | X   | X  | X       |
| Learning outcomes by educational component provide an opportunity to measure and assess the level of their achievement                         | +   |    |         |

Member of the project group of EP "Management"  
(title)

*Sojane K. P. [Signature]*  
(full name) (signature)

| The parameter by which the work program (syllabus) of the educational component is evaluated by the teacher of the corresponding department  | Yes | No | Comment |
|--|-----|----|---------|
| General information about the educational component is sufficient  | +   |    |         |
| Learning outcomes for the educational component (LEOs) correspond to the NQF   | +   |    |         |
| Learning outcomes by educational component (LEOs) provide an opportunity to measure and evaluate the level of their achievement  | +   |    |         |
| Learning outcomes (LEOs) relate to students' competencies, not the content of the discipline (contain knowledge, abilities, skills, and not the topics of the discipline's curriculum) | +   |    |         |
| The content of the EK is formed in accordance with the structural and logical scheme   | +   |    |         |
| Educational activity (teaching and learning methods) enables students to achieve the expected learning outcomes (LEOs)   | +   |    |         |
| The educational component involves learning through research that is appropriate and sufficient for the relevant level of higher education   | +   |    |         |
| The assessment strategy within the educational component is in accordance with the policy of the University/faculty  | +   |    |         |
| The assessment strategy within the educational component is in accordance with the policy of the university/faculty  | +   |    |         |
| The workload of students is adequate to the volume of the educational component  | +   |    |         |
| The recommended learning resources are sufficient to achieve the learning outcomes (LEOs)  | +   |    |         |
| The literature is relevant   | +   |    |         |
| The list of educational resources contains the software products necessary to achieve the LEOs   | +   |    |         |

Reviewer (teacher of the the Finance,  
Banking and Insurance Department department)

*Predina NO*  
(position, full name) (signature)