

**Syllabus**  
**educational component**  
(by the selection of applicants for education)

***Controlling***

Discipline name:	<b>Controlling</b>
Level of higher education:	<b>first (bachelor's degree)</b>
Course page in Moodle:	<a href="https://dl2022.khadi-kh.com/course/view.php?id=3013">https://dl2022.khadi-kh.com/course/view.php?id=3013</a>
Scope of the educational component:	<b>4 credits (120 hours)</b>
Final control form:	<b>credit</b>
Consultations:	<b>according to the schedule</b>
Department name:	<b>Department of Management</b>
Language of teaching:	<b>English</b>
Head of the course:	<b>Velychko Yana Ivanivna, assistant</b>
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**Summary of the educational component:**

**The goal** is the formation of future managers' system knowledge on the conceptual foundations of modern enterprise management based on the integration, coordination and direction of activities of various services and divisions of enterprises to achieve operational and strategic goals.

**Subject:** principles of operational and strategic management of processes carried out at the enterprise for the achievement of strategic and current goals by all structural divisions and management decision-making to optimize the "cost-volume-profit" ratio.

**The main tasks of studying the academic discipline are:**

- provision of in-depth knowledge and skills in the field of theoretical provisions and practical organization of management of a modern enterprise based on integration, coordination and direction of activities of various services and divisions of enterprises to achieve operational and strategic goals;
- formation of future specialists in the appropriate competence in effective management of the enterprise.

**Prerequisites for studying the educational component::** the discipline is studied after studying the disciplines of the economic direction.

**Competences acquired by the student:**

**General competences:**

1. Ability to abstract thinking, analysis, synthesis.
2. Ability to apply knowledge in practical situations.
3. Skills in using information and communication technologies.
4. The ability to learn and master modern knowledge.

5. Ability to adapt and act in a new situation.
6. Ability to generate new ideas (creativity).
7. Appreciation and respect for diversity and multiculturalism.
8. Ability to act on the basis of ethical considerations (motives).

***Special (professional) competences:***

1. The ability to define and describe the characteristics of the organization.
2. The ability to analyze the results of the organization's activities, to compare them with the factors influencing the external and internal environment.
3. The ability to determine the prospects of the organization's development.
4. The ability to determine the functional areas of the organization and the connections between them.
5. The ability to manage the organization and its divisions through the implementation of management functions.
6. The ability to act socially responsibly and consciously.
7. Ability to choose and use modern management tools.
8. The ability to evaluate the performed work, ensure their quality and motivate the organization's personnel.
9. Ability to create and organize effective communications in the management process.
10. Ability to analyze and structure problems of the organization, form reasonable solutions.
11. Understand the principles of psychology and use them in professional activities.
12. Ability to form and demonstrate leadership qualities and behavioral skills.
13. The ability to form and implement methodical support for the management of a modern enterprise by integrating, coordinating and directing the activities of various services and divisions of enterprises to achieve operational and strategic goals.

**Program Learning Outcomes:**

1. Demonstrate skills in identifying problems and justifying management decisions
2. Describe the content of the functional areas of the organization.
3. Demonstrate the skills of searching, collecting and analyzing information, calculating indicators to substantiate management decisions.
4. Demonstrate organizational design skills.
5. Apply management methods to ensure the effectiveness of the organization's activities.
6. Demonstrate the skills of situation analysis and communication in various areas of the organization.
7. Assess the legal, social and economic consequences of the organization's functioning.
8. Demonstrate the skills of independent work, flexible thinking, openness to new knowledge, be critical and self-critical.

### Thematic plan

№ topic	Name of topics (L, LW, PW, IT, IW)	Number of hours
		full-time
1	L. Introduction. Purpose, structure and content of the discipline "Controlling". Controlling: essence, functions, types and main tasks	2
	PW. Methods of cost allocation	4
	IW. Strategic and operational controlling	8
2	L. Characteristics of controlling objects	2
	PW. Justification of the pricing strategy	2
	IW. Division of the enterprise into centers of responsibility - formation of the financial structure	8
3	L. Organization of management accounting in the controlling system	2
	PW. Carrying out XYZ-analysis	2
	IW. Methods of management accounting and their selection	8
4	L. Planning and budgeting system at the enterprise	2
	PW. -	-
	IW. Planning and control as phases of the management process	8
5	L. Methodical toolkit of operational controlling	2
	PW. Budgeting as a tool of operational controlling	4
	IW. Features of an effective approach to management	8
6	L. Analysis of the interrelationship of expenses, volume of activity and profit	2
	PW. Break-even activity and profit management indicator system	2
	IW. Ways of ensuring the company's profitability	8
7	L. Management for deviations	2
	PW. Office for deviations	2
	IW. Analysis of deviations by the "Direct-cost" and "Standard-cost" methods	8
8	L. Expert diagnosis of the financial and economic state of the enterprise	2
	PW. Diagnostics of the financial and economic state of the enterprise	2
	IW. Controlling of investment projects	8
9	L. Organizational and methodological foundations of the formation and functioning of the controlling system at the enterprise	2
	PW. -	-
	IW. Possible options for implementing the controlling system	8
10	L. Controlling in the management decision-making system	2
	PW. Controlling in the management decision-making system	2
	IW. Classification of approaches to managerial decision-making in controlling	8
<b>Total</b>	L	20
	PW (LW, IT)	20
	IW	80

**Individual educational and research task:** not provided.

**Methods of learning:**

- 1) verbal:
  - 1.1 traditional: lectures, explanations, stories;
  - 1.2 interactive (non-traditional): problem lectures, discussions, etc.;
- 2) visual: the method of illustrations, the method of demonstrations;
- 3) practical:
  - 3.1 traditional: practical classes, seminars;
  - 3.2 interactive (non-traditional): business games, trainings, seminars-discussions, "round table", analysis of real problems, brainstorming method.

**Evaluation system and requirements:**

**Current academic performance**

1 The current success of applicants for the performance of educational types of work in training sessions and for the performance of independent work tasks is evaluated using a four-point rating scale with subsequent transfer to a 100-point scale. During the evaluation of the current academic performance, all types of work stipulated in the training program are taken into account.

1.1 Lecture classes are evaluated by determining the quality of performance of specified tasks.

1.2 Practical classes are evaluated by the quality of performance of a control or individual task, performance and design of practical work.

1.3 Seminar classes are evaluated by the quality of the performance of an individual task/abstract.

2 Evaluation of the current performance of higher education applicants is carried out at each practical session on a four-point scale ("5", "4", "3", "2") and entered in the log of academic performance:

– «excellent»: the applicant flawlessly mastered the theoretical material, demonstrates in-depth knowledge of the relevant topic or academic discipline, the main provisions;

– «good»: the applicant has mastered the theoretical material well, possesses the main aspects from primary sources and recommended literature, presents it in a reasoned manner; has practical skills, expresses his thoughts on certain problems, but certain inaccuracies and errors are assumed in the logic of the presentation of theoretical content or in the analysis of practical material;

– «satisfactory»: the applicant has mainly acquired theoretical knowledge of the educational topic or discipline, orients himself in primary sources and recommended literature, but answers unconvincingly, confuses concepts, answers additional questions uncertainly, does not have stable knowledge; when answering questions of a practical nature, reveals inaccuracy in knowledge, does not know how to evaluate facts and phenomena, connect them with the future profession;

– «unsatisfactory»: the applicant has not mastered the educational material of the topic (discipline), does not know scientific facts, definitions, hardly orients himself in primary sources and recommended literature, lacks scientific thinking, practical skills are not formed.

3 The final score for the current activity is recognized as the arithmetic mean sum of points for each lesson, for individual work, current control works according to the formula:

$$K^{current} = \frac{K_1 + K_2 + \dots + K_n}{n},$$

where  $K^{current}$  – final evaluation of success based on the results of current control;

$K_1, K_2, \dots, K_n$  – evaluation of the success of the current control measure;

$n$  – number of measures of current control.

Grades are converted into points according to the calculation scale (table 1).

**Table 1** – Recalculation of the average grade for the current activity into a multipoint scale

4- point scale	100- point scale	4- point scale	100- point scale	4- point scale	100- point scale	4- point scale	100- point scale
5	100	4,45	89	3,90	78	3,35	67
4,95	99	4,4	88	3,85	77	3,3	66
4,9	98	4,35	87	3,80	76	3,25	65
4,85	97	4,3	86	3,75	75	3,2	64
4,8	96	4,25	85	3,7	74	3,15	63
4,75	95	4,20	84	3,65	73	3,1	62
4,7	94	4,15	83	3,60	72	3,05	61
4,65	93	4,10	82	3,55	71	3	60
4,6	92	4,05	81	3,5	70	from 1.78 to 2,99	from 35 to 59
						re-compilation	
4,55	91	4,00	80	3,45	69	from 0 to 1,77	from 0 to 34
4,5	90	3,95	79	3,4	68	repeated study	

**Table 2** – Distribution of discipline points on a 100-point scale

Types of work	T1	T2	T3	T4	T5	T6	T7	T8	T9	T10	Score in points
Speech, participation in discussion at lectures	4	4	4	4	4	4	4	4	4	4	40
Enrollment of practical works	5	5	5		5	5	5	5		5	40
Individual independent work (preparation of a presentation, essay, abstract)	10					10					20
<b>The sum of points for L, PW, IW</b>											<b>100</b>
Control work 1	100					-					100
Control work 2	-					100					100
<b>Arithmetic average evaluation of the current control</b>											<b>100</b>

### Final evaluation

1 An applicant of higher education receives a credit in the last lesson in the discipline based on the results of the current evaluation. The average score for the current activity is converted into points on a 100-point scale, according to the conversion table (table 1).

Applicants of higher education who have an average current score in the discipline lower than "3" (60 points) can increase their current score in the last session by taking tests in the discipline.

Evaluation of knowledge of applicants by means of testing is carried out according to a scale:

- «Excellent»: not less than 90% of correct answers;
- «Very good»: from 82% to 89% of correct answers;

- «Good»: from 74% to 81% of correct answers;
- «Satisfactory»: from 67% to 73% of correct answers;
- «Satisfactory enough»: from 60% to 66% of correct answers;
- «Unsatisfactory»: less than 60% of correct answers.

2 The conditions for receiving a credit are:

- making up all missed lessons;
- average current grade in the discipline not lower than "3" (60 points).

3 For performing individual independent work and participating in scientific events, applicants are awarded additional points.

3.1 Additional points are added to the sum of points scored by the student of higher education for the current educational activity.

3.2 The number of additional points awarded for different types of individual tasks depends on their volume and importance:

- prize places in the discipline at the international / all-Ukrainian competition of scientific student works – 20 points;
- prize places in the discipline at the all-Ukrainian olympiads – 20 points;
- participation in the international / all-Ukrainian competition of scientific student works – 15 points;
- participation in international / all-Ukrainian scientific conferences of students and young scientists – 12 points;
- participation in all-Ukrainian olympiads in the discipline – 10 points;
- participation in olympiads and scientific conferences of the KhNAHU in the discipline – 5 points;
- performance of individual scientific and research (educational and research) tasks of increased complexity – 5 points.

3.3 The amount of additional points may not exceed 20 points.

4 The learning result is evaluated:

- on a two-point scale (passed/failed) according to Table 3;
- on a 100-point scale according to Table 4.

**Table 3** – The scale for transferring points to the national evaluation system

100-point scale	National scale
from 60 points to 100 points	credited
less than 60 points	not credited

The final score, together with additional points, cannot exceed 100 points.

**Table 4** – The scale for evaluating the knowledge of students based on the results of the final control of the academic discipline

Score in points	Evaluation on a national scale	Evaluation according to the ECTS scale	
		Evaluation	Criteria
<b>90-100</b>	Credited	<b>A</b>	The theoretical content of the course is fully mastered, without gaps, the necessary practical skills for working with the mastered material are formed, all educational tasks stipulated in the training program have been completed, the quality of their performance was evaluated with a number of points close to the maximum

Score in points	Evaluation on a national scale credit	Evaluation according to the ECTS scale	
		Evaluation	Criteria
<b>80–89</b>		<b>B</b>	The theoretical content of the course is fully mastered, without gaps, the necessary practical skills for working with the mastered material are mainly formed, all educational tasks stipulated in the training program have been completed, the quality of performance of most of them was evaluated with a number of points close to the maximum
<b>75–79</b>		<b>C</b>	The theoretical content of the course is fully mastered, without gaps, some practical skills of working with the mastered material are insufficiently formed, all educational tasks stipulated in the training program have been completed, the quality of performance of none of them has been evaluated with the minimum number of points, some types of tasks have been completed with errors
<b>67–74</b>		<b>D</b>	The theoretical content of the course is partially mastered, but the gaps are not of a significant nature, the necessary practical skills for working with the mastered material are basically formed, most of the educational tasks stipulated in the training program have been completed, some of the completed tasks may contain errors
<b>60–66</b>		<b>E</b>	The theoretical content of the course is partially mastered, some practical work skills have not been formed, many educational tasks stipulated in the training program have not been completed, or the quality of some of them has been evaluated with a number of points close to the minimum
<b>35–59</b>	Not credited	<b>FX</b>	The theoretical content of the course is partially mastered, the necessary practical work skills have not been formed, most of the educational tasks stipulated in the training program have not been completed, or the quality of their performance has been evaluated with a number of points close to the minimum; with additional independent work on the course material, it is possible to improve the quality of the performance of educational tasks (with the possibility of re-compilation)
<b>0–34</b>		<b>F</b>	The theoretical content of the course has not been mastered, the necessary practical work skills have not been formed, all completed educational tasks contain gross errors, additional independent work on the course material will not lead to any significant improvement in the quality of the performance of educational tasks (with a mandatory repeat course)

**Course policy:**

- the course involves working in a team where the environment is friendly, creative, open to constructive criticism;
- mastering the discipline involves mandatory attendance at lectures and practical classes, as well as independent work;
- independent work involves the study of certain topics of the discipline that are made in accordance with the program for independent processing, or were considered briefly, providing answers to theoretical questions and test tasks;
- all the tasks stipulated in the training program must be completed in due time;
- if the student is absent from the classes for good reason, he or she presents the tasks completed during the independent preparation and consultation of the teacher;
- while studying the course, students must adhere to the rules of academic integrity set forth in the following documents: "Rules of academic integrity of participants in the educational process of the KhNAHU" ([https://www.khadi.kharkov.ua/fileadmin/P\\_Standart/pologeniya/stvnz\\_67\\_01\\_dobroch\\_1.pdf](https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_67_01_dobroch_1.pdf)), "Academic integrity. Checking the text of academic, scientific and qualification papers for plagiarism" ([https://www.khadi.kharkov.ua/fileadmin/P\\_Standart/pologeniya/stvnz\\_85\\_1\\_01.pdf](https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_85_1_01.pdf)), "The moral and ethical code of participants of the educational process of the KhNAHU" ([https://www.khadi.kharkov.ua/fileadmin/P\\_Standart/pologeniya/stvnz\\_67\\_01\\_MEK\\_1.pdf](https://www.khadi.kharkov.ua/fileadmin/P_Standart/pologeniya/stvnz_67_01_MEK_1.pdf)).
- in the case of detection of plagiarism, the applicant receives 0 points for the task and must re-perform the tasks provided for in the syllabus; – write-offs during control work are prohibited (including using mobile devices). Mobile devices are allowed to be used only during online testing.

**Recommended literature:**

1. Bieńkowska Agnieszka. Introducing the Controlling Effectiveness Model: A Case Study from Poland. Springer, 2021. 112 p.
2. Fiedler Rudolf. Controlling von Projekten. Springer, 2020. 233 S.
3. Merchant K., Van der Stede W. Management Control Systems: Performance Measurement, Evaluation and Incentives : 4th Edition. Pearson Education, 2017. 848 p.
- 4 Drury C. Management and Cost Accounting [eBook version]: 10th Edition. New Jersey: CENGAGE, 2018. 866 p. URL: <https://www.cengage.co.uk/books/9781473748873/>

**Additional sources:**

1. Distance course: <https://dl2022.khadi-kh.com/course/view.php?id=3013>
2. National Library of Ukraine named after Vernadskyi. URL: <http://www.nbuv.gov.ua>
3. Osvita.ua. Management. URL: <https://osvita.ua/vnz/reports/management/>
4. Center for financial and economic scientific research. Library. URL: [http://www.economics.in.ua/p/blog-page\\_45.html](http://www.economics.in.ua/p/blog-page_45.html)
5. Educational materials online. URL: <https://pidru4niki.com/menedzhment/>; <https://pidru4niki.com/marketing/>; <https://textbook.com.ua/marketing/>; <http://eclib.net/21/index.html>; <http://www.management.com.ua/marketing/mark165.html>
6. TRADING ECONOMICS. URL: <https://tradingeconomics.com>
7. Official website of the State Statistics Service of Ukraine [Electronic resource]. URL: <http://ukrstat.gov.ua>



8. Official website of the Department of Statistics of the United Nations [Electronic resource]. URL: <http://unstats.un.org/unsd/default.htm>
9. Official website of the Ministry of Economic Development and Trade of Ukraine. URL: <http://me.kmu.gov.ua>
10. Official website of the World Economic Forum. URL: <http://www.weforum.org>

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