

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

**SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY
OF ECONOMICS**

Syllabus
of the academic discipline
"CONTROLLING"
for full-time students
of training direction
6.030601 "Management"

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Затверджено на засіданні кафедри економіки, організації та планування діяльності підприємства.

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A thematic plan of the academic discipline by modules and themes is given. Plans of lectures and practical lessons (seminars), questions for consolidation of knowledge and a system of students' knowledge evaluation are contained.

Recommended for full-time students of training direction 6.030601 "Management".

Подано тематичний план навчальної дисципліни за модулями й темами. Вміщено плани лекцій та практичних (семінарських) занять, питання для закріплення знань та систему оцінювання знань студентів.

Рекомендовано для студентів напряму підготовки 6.030601 "Менеджмент" денної форми навчання.

Introduction

The current stage of development of Ukraine's economy requires new management approaches, new methods, which are comparable to external and internal environment of a company. Controlling as a functionally separate economic direction of a company, an organization has become a new feature in the theory and practice of management. Controlling transfers company management to a new level, integrating all functions of management to achieve the main objective of an enterprise, i.e. profit. It allows the company management to predict the economic and commercial situation, to optimize the ratio "cost/profit" for the company.

The academic discipline "Controlling" refers to a series of selective academic disciplines of bachelor's training direction 6.030601 "Management". It is an integral part of economic subjects necessary for employees of economic services and enterprise departments as a management tool, regardless of the form of ownership and legal form of entity.

1. Description of the academic discipline

Indicator	Subject area, training direction, academic qualification	Characteristics of the academic discipline
Number of credits, according ECTS: 3	Subject area: 0306 "Management and Administration"	Selective
Content modules: 2	Training direction 6.030601 "Management"	Year of study
Independent work		4
Number of hours:		Semester
Total: 108		7
Number of hours per week: classes: 4; independent work of students: 2	Academic degree: bachelor	Lectures
		34
		Practice
		34
		Independent work
		40
		Type of control
		Exam
	2	

Note. The ratio of class hours to self-study and individual work hours is: for full-time study: 170 %.

2. The purpose and objectives of the academic discipline

The purpose of teaching this academic discipline is the formation of necessary theoretical knowledge and practical skills of the conceptual foundations of modern enterprise management based on the principles of controlling, coordinating and directing the activities of various services and departments of an enterprise to achieve operational and strategic objectives.

The main objectives of studying the academic discipline are: mastery of knowledge of concepts and skills in using controlling methods in enterprise management to ensure profitability through making effective management decisions.

The object of the academic discipline is the system of costs and profit management at an enterprise in the market economy.

The subject of the academic discipline is methods and tools of creating and effective use of controlling system at an enterprise in the market economy.

The academic discipline has logical methodical and content relationship with other academic disciplines of the curriculum. To start studying it students must have prior knowledge and skills gained in mastering such academic disciplines as: "Management", "Information Systems and Technologies", "Operations Research", "Economy and Finance of an Enterprise".

The knowledge of this academic discipline will allow students to successfully learn such academic disciplines, as "Strategic Management", "Innovation Management", "Economic Analysis".

During training, students receive the necessary knowledge at lectures and practical classes. The most difficult questions are presented for consideration and discussion during seminars. Self-study of students is also of great importance for the study and consolidation of knowledge. All kinds of activities are designed according to the credit-modular system of the educational process.

As a result of learning the academic discipline, students must:

know:

the essence of strategic and operational controlling at an enterprise;
the object of controlling for effective management;

the concept of management accounting as a basis of controlling;
the budgeting process at an enterprise to justify the ways of its future development;
the basics of investment projects controlling;
the analytical and information support for decision-making;
the organizational and methodical basis of creation of a controlling system at an enterprise;

be able:

to determine the orientation, objectives and main tasks of strategic controlling;

to determine the purpose and objectives of operational controlling;

to use the tools of strategic and operational controlling;

to determine the costs and responsibility centers according to classification groups;

to set the types of costs to calculate and determine the financial results, make decisions and exercise control and regulation;

to use cost accounting and cost calculation methods;

to apply modern methods of accounting and calculation by direct costs and by type of activity;

to choose methods and allocation base of overhead costs;

to create a system of budgets at an enterprise;

to create and analyze flexible budgets;

to organize the budgetary control and management in a company;

to identify criteria for evaluation of investment projects in controlling and use them;

to select the priority investment projects;

to collect and process the initial information required for decision-making;

to determine the criteria for decision-making in controlling;

to make decisions based on the relevance of information;

to use the Cost-volume-profit analysis;

to determine the conditions for implementing the system of controlling in a company;

to consider the requirements for implementing the system of controlling;

to create a controlling service in a company, to determine its functions.

In teaching the academic discipline the main focus is on mastering professional competences listed in Table 2.1.

Table 2.1

Professional competencies that students receive after studying the academic discipline

Competence code	Competence name	Competence elements
C*1	Knowledge and skills in using the concept of controlling in enterprise management	The ability to identify characteristics of strategic and operational controlling, its main sections
		The ability to identify groups of costs and make decisions based on their classification
		The ability to use different methods of cost accounting in the controlling system. The ability to allocate overhead costs
C* 2	Knowledge and skills in taking management decisions based on using the controlling approach	The ability to prepare various types of budgets and analyze deviations of actual parameters from the planned ones
		The ability to identify the features of investment projects controlling
		The ability to make decisions based on the "cost-volume-profit" analysis. The ability to analyze the level of breakeven in different periods. The ability to analyze the change in profit when changing parameters of activity
		The ability to organize the controlling service at an enterprise

Note: * stands for "Controlling"

The structure of constituents of professional competences and their formation in studying the academic discipline "Controlling" in accordance with the National Scope of Qualifications of Ukraine is given in Appendix A.

3. The syllabus of the academic discipline

Module 1.

The role of controlling in the enterprise management system

Theme 1. The essence of controlling, its importance in enterprise management

The essence of controlling, its main purpose, functions. Factors of occurrence of controlling. The role of controlling in the management of a company. Controlling relationship with other management functions. The structure and content characteristics of controlling sections.

Controlling types: strategic and operational. Description and the purpose of strategic controlling. Orientation, objectives and main tasks of strategic controlling. The essence, goals, main tasks of operational controlling. Comparative characteristics of strategic and operational controlling.

Theme 2. The objects of controlling and their classification

The objects of controlling: costs, responsibility centers, types of economic activity of an enterprise.

Classification of costs by purposes: costing and determining the financial results, decision-making, control and regulation. Grouping of costs by types of activities at an enterprise.

The concept of responsibility centers. Classification of responsibility centers. Description of cost centers and their grouping. Revenue centers, especially their formation. Profit centers, especially their creation. Investment centers, the essence, conditions of creation. Functional responsibility centers.

Theme 3. Management accounting as a basis of controlling

The essence and objectives of management accounting. The principles of management accounting. The difference between the financial and

management accounting. Functions of management accounting. Management accounting systems. Principles of organization of management accounting. The method of management accounting.

The essence of cost accounting. The main objectives of cost accounting. Cost objects, the factors which influence the choice of the cost objects at an enterprise.

Calculation of costs, its purpose, the objects of calculation, the main group calculation units.

The essence of the cost price, its types. Systems of cost evaluation: assessing the full cost, normal costs, regulatory costs, Standard Cost System, by partial expenses, Direct Costing, according to responsibility centers.

Cost accounting methods: full costing (absorption costing); marginal costing; activity based costing. Characteristics of methods of cost accounting.

Overhead cost allocation, objectives, purpose. Allocation of manufacturing costs, the process of allocation, allocation rate, selection of the base of allocation. Allocation of non-manufacturing costs.

Costing and accounting systems, their classification. Cost accounting and cost calculation systems: job order and process. Normative accounting and costing system. The system "Standard Cost". The system "Direct Costing". The system of calculation and accounting by the types of activities (ABC). Target costing.

Module 2.

Management decision making in controlling

Theme 4. Budgeting as a tool of controlling

The goals and objectives of budgeting. Budgeting approaches. Types of budgets in a company, their meaning and relationship. The process of budgeting. "Flexible" budgets, their importance in controlling.

Budgetary control and management in the deviations. Types of deviations. The effectiveness and efficiency of the company based on the evaluation of deviations.

Theme 5. Investment projects controlling

Goals and objectives of controlling of investment. Methods of investment calculations. Criteria for evaluating investment projects in controlling, their classification, advantages and disadvantages, application conditions.

Theme 6. Decision-making methods in controlling

The concept of management decisions, their classification, types. The process and methods of design and decision making. Features of decision making in controlling. Making decisions based on relevant information.

Making decisions based on the Cost-volume-profit analysis (CVP). Determining the Breakeven for one type and multiple products.

Graphs of Breakeven, profit and volume, marginal revenue.

Profit sensitivity analysis. The impact of the sales structure on the change of profit. The impact of change in the sales volume on profit, indicators of the margin of safety, the margin of safety percentage (the margin of safety ratio).

Justification of price formation to obtain maximum profit.

Theme 7. Organizational and methodical basis of the creation of a controlling system at an enterprise

The basic requirements for creating a controlling service at an enterprise. Stages of creating a controlling service. The place of the controlling service in the organizational structure of an enterprise. The structure and composition of the controlling service.

4. The structure of the academic discipline

From the very beginning of studying the academic discipline, each student should be acquainted with both the syllabus of the academic discipline and forms of training, and the structure, content and scope of each module, as well as with all the types of control and evaluation of the formed competences.

The study of the academic discipline by a student is effected through consistent and thorough elaboration of the training modules. A training module is a separate, relatively independent unit of the academic discipline, which logically combines several elements of the academic discipline in content and relationships. A thematic plan of the academic discipline consists of two structural modules (Table 4.1).

Table 4.1

The structure of a test credit of the academic discipline

Theme	The number of hours devoted to:		
	lectures	practical studies, seminars	independent work
Module 1.			
The role of controlling in the enterprise management system			
<i>Theme 1.</i> The essence of controlling, its importance in enterprise management	4	4	3
<i>Theme 2.</i> Objects of controlling and their classification	6	6	6
<i>Theme 3.</i> Management accounting as a basis of controlling	8	8	8
Total for Module 1	18	18	17
Module 2.			
Management decision making in controlling			
<i>Theme 4.</i> Budgeting as a tool of controlling	6	6	6
<i>Theme 5.</i> Investment projects controlling	2	2	2
<i>Theme 6.</i> Decision-making methods in controlling	6	6	6
<i>Theme 7.</i> Organizational and methodical basis of the creation of a controlling system at an enterprise	2	2	2
Total for Module 2	16	16	16
Total for modules	34	34	33
<i>Exam preparation</i>			3
<i>Pre-exam consultation</i>			2
<i>Exam</i>			2
Total hours	108		

5. Themes and plans of seminars

A **seminar** is a form of instruction where a lecturer organizes a discussion around certain topics, for which students prepare theses. At each seminar the lecturer evaluates students' reports and presentations on the issues (Table 5.1), their performance, activity in the discussion, the ability to formulate and defend their position and so on. The total points for each seminar are set to an appropriate journal. These student's scores for each seminar are taken into account in the final accumulation of points for this academic discipline.

Table 5.1

Plans of seminars

Theme	A list of questions	Hours	Literature
Module 1.			
The role of controlling in the enterprise management system			
<i>Theme 1.</i> The essence of controlling, its importance in enterprise management	1. Factors of origin of controlling. 2. The role of controlling in the management of an enterprise. 3. Controlling relationship with other management functions. 4. The structure and content characteristics of controlling sections. 5. Comparative characteristics of strategic and operational controlling	4	Main: [3 – 5]. Additional: [8; 9; 11; 17]
Module 2.			
Management decision making in controlling			
<i>Theme 7.</i> Organizational and methodical basis of the creation of a controlling system at an enterprise	1. The basic requirements for creating a controlling service at an enterprise. 2. The stages of creating a controlling service. 3. The place of the controlling service in the organizational structure of an enterprise. 4. The structure and composition of the controlling service	2	Main: [2 – 4]. Additional: [8; 11; 17]
	Total	6	

6. Themes of practical studies

A practical class is a form of instruction where a lecturer organizes students to review some theoretical discipline and forms skills and experience of their practical application by individual student's performance of various tasks. Practical studies include a preliminary control of knowledge, skills and abilities of students. The teacher presents a common problem and discusses it with students, solving problems, making calculations, solving control tasks, checking, testing.

The list of themes of practical studies is presented in Table 6.1.

Table 6.1

A list of themes of practical studies

Theme	A list of questions	Hours	Literature
1	2	3	4
Module 1.			
The role of controlling in the enterprise management system			
<i>Theme 2.</i> Objects of controlling and their classification	1. Justification of allocation of certain costs in accordance with classification in controlling 2. Decision making based on relevant information taking into account the opportunity costs	6	Main: [2 – 5]. Additional: [8; 9; 11; 17; 18]
<i>Theme 3.</i> Management accounting as a basis of controlling	1. Determining the cost price through the use of various methods of cost accounting. 2. The use of methods of overhead costs allocation	8	Main: [1; 3 – 5]. Additional: [6 – 8; 10; 11; 14 – 16; 19 – 21]
Module 2.			
Management decision making in controlling			
<i>Theme 4.</i> Budgeting as a tool of controlling	1. Preparation of budgets based on different approaches and their comparison and analysis. 2. Preparation of "flexible" budgets and determining their advantages	6	Main: [3; 4]. Additional: [6; 7; 12; 14 – 17; 19 – 21]

Table 6.1 (the end)

1	2	3	4
<i>Theme 5.</i> Investment projects controlling	1. Determining the attractiveness of an investment project based on the use of controlling	2	Main: [3; 4]. Additional: [6; 8; 17]
<i>Theme 6.</i> Decision-making methods in controlling	1. Making decisions based on the Cost-volume-profit analysis. 2. Determination of a breakeven point for one and several types of products, construction of graphs of breakeven, profit and volume, marginal revenue. 3. Profit sensitivity analysis. 4. Justification of price formation to obtain maximum profit	6	Main: [3 – 5]. Additional: [8; 9; 11 – 17; 19 – 21]
Total hours for the modules		28	

6.1. Examples of typical practical tasks on the themes

Module 1.

The role of controlling in the enterprise management system

Theme 3. Management accounting as a basis of controlling

Task

Determine the amount of overhead costs attributable to each product, if their amount is 148 000 UAH.

Indicators	Product		
	A	B	C
The annual program of production, pcs	1 800	1 100	2 800
Direct materials per unit, UAH	84.5	102.3	142.8
Direct labor per unit, UAH	24.8	89.4	38.2

Choose an allocation base, substantiate and calculate the manufacturing cost of the product.

Module 2.
Management decision making in controlling
Theme 4. Budgeting as a tool of controlling

Task

The company "Arabica" produces coffee grinders. The director required to prepare a flexible budget. For the planned year the flexible budget was prepared for several possible levels of activity, particularly for three sales volumes: 2 800, 3 200 and 3 600 of coffee grinders. The price of a coffee grinder is 155 UAH. Variable costs per unit: manufacturing costs make 105 UAH, selling costs amount to 4 UAH. Fixed costs for the company are planned in the amount of: manufacturing costs making 91 400 UAH, selling costs amounting to 48 600 UAH. The method of Direct Costing was used for planning.

It is necessary to prepare a flexible budget, evaluate it and choose the most effective option.

Theme 6. Decision-making methods in controlling

Task

A company comprises three branches – A, B and C. Over the past month the revenue of the company was 520 000 USD, variable costs made 390 000 USD, fixed costs amounted to 180 000 USD. The report of the branches' activities per month is shown in the table below.

Indicators	Revenue, USD	Variable costs, USD
Branch A	180 000	80 000
Branch B	200 000	140 000
Branch C	140 000	170 000
Company	520 000	390 000

1. Calculate the contribution margin ratio and the breakeven point for the company and draw a graph "profit and volume."
2. Calculate the contribution margin ratio for each branch.
3. What actions can the management of the company make based on the data?

7. Independent work of students

Independent work of students is a form of the educational process in which the scheduled tasks are performed independently by students under the methodical guidance of a teacher.

The goal of independent work of students is mastering the full curriculum and providing students' acquisition of general and professional competencies which play a significant role in the development of future highly qualified specialists.

The training time allotted for independent work of full-time students is determined by the curriculum and is 37 % (40 hours) of the total training time for studying the academic discipline (108 hours). During the self-study a student has to become an active participant of the learning process, develop a conscious attitude to mastering the theoretical and practical knowledge, freely navigate in the information space, bear individual responsibility for the quality of his/her training.

The main types of independent work which are proposed for students are: the study of the lecture material; work on the recommended literature; study of key terms and concepts on the themes of the academic discipline; preparation for practical training and testing; preparation of presentations; essay writing; analytical review of scientific publications; testing the students' knowledge with the help of questions for self-diagnosis; preparation for tests and other forms of current control; preparation for the control module (colloquium); systematization of the material studied to prepare for the semester exam.

The main types of independent work, which are proposed for students based on the theoretical knowledge of the academic discipline are given in Table 7.1.

Table 7.1

A list of questions for self-study

Theme	Questions for self-study	Literature
1	2	3
Module 1.		
The role of controlling in the enterprise management system		
<i>Theme 1.</i> The essence of controlling, its importance in enterprise management	1. The structure of the controlling system, characteristics of its elements. 2. The history of controlling	Main: [2 – 5]. Additional: [7 – 9; 11; 17]
<i>Theme 2.</i> Objects of controlling and their classification	1. Classification of company's costs by the types of its activities. 2. The economic nature of costs. 3. Factors which influence the choice of the type of the responsibility center. 4. Variants of organization of responsibility centers within an enterprise. 5. An essay on the theme "The necessity and problems of forming responsibility centers in a company"	Main: [3 – 5]. Additional: [7; 11; 12; 17; 18]
<i>Theme 3.</i> Management accounting as a basis of controlling	1. Management accounting as a new approach to the cost and profit management in a company. 2. The procedure of calculating the rate of allocation of overhead costs for some cost centers. 3. Overhead cost distribution between manufacturing and service departments. 4. Redistribution of overhead cost of service departments to manufacturing departments	Main: [1 – 5]. Additional: [7; 11; 12; 14 – 17; 19 – 21]
Module 2.		
Management decision making in controlling		
<i>Theme 4.</i> Budgeting as a tool of controlling	1. Approaches to budgeting in different types of responsibility centers. 2. Variances analysis methods of actual results from the planned ones	Main: [3; 4]. Additional: [7; 9; 11; 14 – 16; 19 – 21]
<i>Theme 5.</i> Investment projects controlling	1. Criteria for evaluation of investment projects, their advantages and disadvantages. 2. Approaches to the formation of an investment portfolio of an enterprise based on the controlling research	Main: [3; 4]. Additional: [8; 10; 13; 17]

Table 7.1 (the end)

1	2	3
<i>Theme 6.</i> Decision-making methods in controlling	1. Classification of management decisions, the main methods of making them. 2. The basic decision-making paradigms	Main: [2 – 5]. Additional: [7; 9; 11; 13 –17; 19 – 21]
<i>Theme 7.</i> Organizational and methodical basis of the creation of a controlling system at an enterprise	1. The features of introduction of the controlling system at an enterprise. 2. Information flows in the controlling system. 3. Factors contributing and hindering the introduction of controlling. 4. The duties of specialists of the controlling service	Main: [2 – 5]. Additional: [8; 11 – 13]

7.1. Questions for self-diagnostics

Module 1. The role of controlling in the enterprise management system

1. What is the essence of controlling as a new economic direction of a company?
2. What is the role of controlling in the management system of an enterprise?
3. What are the types of controlling?
4. What are the aims and main tasks of strategic controlling?
5. What is the essence and objectives of the operational controlling?
6. What are the main indicators subject to strategic controlling?
7. What are the main indicators subject to operational controlling?
8. What are the elements of a system of controlling?
9. What are the directions of classification of costs?
10. How are costs classified for decision-making?
11. How are costs grouped depending on the volume of production?
12. What are the groups of costs by the degree of adjustability?
13. What are the groups of costs by the types of activities of a company?

14. What is responsibility centers?
15. How are responsibility centers grouped?
16. What is a cost center?
17. What is a revenue center?
18. What is a profit center?
19. What is an investment center?
20. Give a description of the functional responsibility centers.
21. How are the responsibility centers divided by a territorial principle?
22. How are the responsibility centers divided on the basis of similarity of cost structures?
23. What are the requirements when an enterprise is divided into responsibility centers?
24. What is the essence of management accounting in the controlling system?
25. What is the difference between management and financial accounting?
26. What is the essence of cost accounting?
27. What are the tasks of management accounting?
28. What are the methods of cost accounting?
29. How are cost accounting and cost calculation systems used?
30. Give a description of the job order cost system.
31. Give a description of the process cost system.
32. Disclose the essence of Standard Costing.
33. Disclose the essence of Direct Costing.
34. What is essence of the contribution margin? How is it calculated?
35. How are overhead costs classified?
36. What are the methods of overhead costs allocation?
37. How is a base allocation of overhead costs chosen?
38. What is the essence of Activity Based Costing (ABC)?
39. What is the essence of Target Costing?

Module 2. Management decision making in controlling

40. What are the goals and objectives of budgeting at an enterprise?
41. What is included into the system of budgets of a company?
42. How are the approaches to budgeting classified?

43. What is "flexible" budget; its features?
44. What are the advantages and disadvantages of budgeting?
45. What is the budgetary control and management in the deviations?
46. What are the features of investment projects controlling?
47. What criteria are used in controlling of investment projects?
48. What is the structure and composition of controlling services in a company?
49. What are the main requirements for creating a controlling service in a company?
50. What place should the controlling service occupy in the organizational structure of a company?
51. What is the essence of management decision?
52. How are management decisions classified?
53. What are the stages of the management decision process?
54. What is the role of controlling in managerial decision making?
55. What is the essence of the Cost-volume-profit analysis (CVP)?
56. Explain the analytical model of CVP.
57. What are the types of graphical models of CVP?
58. What does the breakeven analysis include?
59. How is the breakeven point for multiple products determined?
60. What are the assumptions underlying CVP analysis?
61. How does the cost structure change the operating profit?
62. Identify ways to reduce fixed costs at an enterprise.
63. What does the choice of the method of pricing affect gaining a maximum profit?
64. What are the benefits of the marginal pricing approach?
65. Which pricing method is most often used in practice and why?

8. Individual consulting work

Individual consulting work is conducted according to the schedule of individual and consulting activities and has the form of: individual tasks, consultations, tests and implementation of individual educational and research tasks, testing and defending of tasks which are subject to the current control etc.

A consultation is a form of instruction that includes an explanation of certain theoretical or practical aspects of the academic discipline, consideration of typical examples and ways to use some proceedings in practice.

For complex assessment of learning individual consulting work is conducted in the form of defence of individual tasks, reports prepared for presentation at the seminars.

9. Methods of intensification of the teaching process

To enhance the educational and cognitive activity of students studying the academic discipline "Controlling", such modern educational technologies as problem lectures, seminars discussions, small group work, presentations, brainstorming, case method are used. The main difference of active and interactive methods of study from traditional ones is determined apart from methodology and techniques of studies, by high efficiency of the educational process, which is in the high motivation of students, consolidated theoretical knowledge applied to practice, raising awareness of students, developing the ability to make independent decisions, the ability to make decisions, collective social integration, acquiring skills of conflict resolution, developing the ability to compromise.

A problem lecture is based on the development of logical thinking of students. The range of lecture issues is limited to two or three key points, students' attention is concentrated on the material that is not elicited in textbooks, the experience of foreign educational institutions is used, students are provided with printed material highlighting the main conclusions about the problems under consideration. When studying the lecture material students are offered questions for self-diagnostics (themes 1 – 4, 7).

Seminar discussions involve exchange of ideas and views of participants on the topic and develop thinking, help to shape attitudes and beliefs, develop the ability to formulate and express their thoughts, learn to evaluate the proposals of others, take a critical approach to their own views (theme 1).

Work in small groups enables a teacher to structure lectures or practical seminars to create opportunities for every student to participate in the work on training, ensuring the formation of personal qualities and

experience of social communication. After solving the problem (with the problem of lectures) or short presentation of the material (using a mini-lecture) students are invited to join in groups of 5 – 6 people and present their vision and perception of the material (themes 2, 6).

Presentations in front of the audience are used to represent specific accomplishments of the group, reports on the implementation of individual tasks, instruction. One of the positive features of presentation and its advantages when used in the educational process is the exchange of experiences that students gained while working in a particular small group.

Brainstorming is a method of solving urgent problems, the essence of which is to express ideas in a very limited amount of time to discuss and make their selection (theme 2).

The case method is the method of analysis of specific situations, which makes it possible to bring the learning process to the real practice of experts and involves consideration of operational, managerial and other situations of complex cases of conflict, problem situations, incidents in the process of teaching material (theme 6).

10. The system of current and final control of students' knowledge

The system of grading the knowledge and skills students get learning the academic discipline "Controlling" takes into account lectures and practical classes, seminars, as well as independent work.

Control measures include the current and final control.

Testing and evaluation of students' knowledge is conducted in the following forms:

current control which is carried out during the semester at lectures, practical classes, seminars and assesses the number of points (maximum is 60 points, the minimum number that allows a student to take the exam is 35 points);

module controls based on the current control for the relevant content module and aiming at an integrated assessment of students' academic performance after studying the material of a logically completed part of the academic discipline, i. e. the content module;

final / semester control performed in the form of a semester examination in accordance with the schedule of the learning process.

Current control on this academic discipline is conducted in the following forms:

- active work at lectures;
- active participation in the performance of practical tasks;
- active participation in the discussion and presentation of the material;
- defence of individual and complex calculation tasks;
- writing an essay on a given theme;
- current testing;
- a written control work.

Module control on this academic discipline is conducted in the form of a colloquium. A **colloquium** is a form of checking and evaluation of knowledge of students in the system of higher educational establishments. It is conducted as an intermediate mini-exam on the initiative of a lecturer.

Final/semester control is carried out in the form of a semester exam. **Semester exams** are a form of assessment of the final mastering by students of the theoretical and practical material on a separate discipline, conducted as a control measure.

Assessment of students' knowledge during workshops aims to test the level of preparedness of students to perform specific work. The objects of this control are:

- a) systematic activity and effectiveness of work during the semester on the syllabus material of the academic discipline, attendance;
- b) tasks for independent work;
- c) the level of module tasks.

Evaluation is conducted on a 100-point scale using the following criteria:

- 1) understanding the degree of assimilation of the theory and methodology of the issues under consideration;
- 2) the degree of assimilation of the factual material on the academic discipline;
- 3) review of the recommended literature, as well as modern literature on the issues under consideration;
- 4) the ability to combine theory and practice when considering industrial situations, solving problems, carrying out calculations when performing individual tasks, and tasks to be discussed in the classroom;

5) logic, structure, style of presentation of the written work, the ability to justify their position, to summarize and draw conclusions;

6) arithmetic correctness of solving calculation tasks.

The interim control test is conducted twice per semester. It is designed to test the students' knowledge of the theoretical issues of the academic discipline.

Test tasks for the interim test control module are chosen according to the general list.

Module control is carried out and evaluated by two components: a practical and lecture module control. Assessment for the practical component of the module control is made by the results of evaluation of students' knowledge during the practical part, doing individual tasks and intermediate test control according to the schedule of the educational process.

The lecture module control is exercised in writing through doing relevant tasks on substantial issues of the module.

The theoretical part of the control module task contains either theoretical issues or test tasks.

The practical part of the control module task consists of practical tasks (situations) of varying difficulty (stereotypical, diagnostic, heuristic) and other elements.

Criteria of evaluation of students' independent work. General criteria for evaluation of the independent work are: the depth and strength of the knowledge, the level of thinking, the ability to systematize knowledge on certain themes, the ability to make justified decisions, possession of categorical apparatus, skills and techniques of solving practical problems, the ability to find relevant information, exercise its systematization and processing, self-realization at practical classes and seminars.

The criteria for evaluating essays are:

the ability to conduct critical and independent evaluation of specific problems;

the ability to explain alternative views and their own point of view, on certain problematic issues;

applying analytical approaches;

quality and clarity of description of views;

logic, structuring and justification opinions on specific issues;

independence of work;

literacy in presenting the material;
using the methods of comparison, synthesis of concepts and phenomena;
the design of work.

The procedure for final control on the academic discipline. Final control of knowledge and competences of students on the academic discipline is done on the basis of a semester examination. Examination tasks aim to determine the level of knowledge and degree of mastering competences by students and include such tests and practical tasks: three practical tasks (one heuristic, two diagnostic) and 7 multiple choice test tasks with one right answer, which is assessed at 2 points.

Students cannot be allowed to take the exam if the number of points obtained during the current and module control according to the content module during the semester has not reached 35 points.

A student should be considered certified if the total score obtained by the results of the final/semester control, equals to or is greater than 60. The minimum number of points for the current and module control during the semester is 35 and the minimum possible number of points gained at the exam is 25.

The result of the semester exam is evaluated in points (the maximum number is 40 points, the minimum credited number is 25 points). The final assessment on the academic discipline is made based on the points gained at the examination, and points got during the current control on a cumulative system. The total result in points per semester is as follows: 60 or more points mean "credited "; 59 or less points mean "failed".

Examination task (example)

Simon Kuznets Kharkiv National University of Economics

Training direction "Management"

Academic discipline "Controlling"

Tests

1. The main purpose of controlling is:
 - 1) implementation of account management functions;
 - 2) focus on the achievement of all the objectives of an enterprise;
 - 3) increasing the profitability of an enterprise;
 - 4) reduction of costs.

2. Operational controlling aims to provide:

- 1) achievement of short-term goals of a company;
- 2) product profitability;
- 3) company's liquidity;
- 4) solving all the problems.

3. The planning department of an enterprise may be:

- 1) a profit center;
- 2) an investment center;
- 3) a cost center;
- 4) a revenue center.

4. Management of deviations focuses on:

- 1) all the deviations from the plan;
- 2) the smallest deviations from the plan;
- 3) only the significant deviations from the plan;
- 4) deviations are not taken into account.

5. The calculation of the absorption coefficient (the rate of distribution of overhead costs) is determined by:

- 1) the accuracy of the calculations;
- 2) the accuracy of the forecast of direct and overhead costs;
- 3) norms and standards of costs;
- 4) all together.

6. A graph of the breakeven is:

- 1) the function dependence of cost on sales volume;
- 2) the function dependence of sales volume on the prices;
- 3) a graphical model of the relationship CVP.

7. Fixed costs over the long term:

- 1) do not vary;
- 2) change depending on the volume of output;
- 3) change stepwise;
- 4) depend on the investment.

Task 1

A company produces five types of products with the following characteristics:

Indicators	Product				
	A	B	C	D	E
Price, USD	80	110	180	280	350
Variable cost, USD	55	88	148	255	328

Determine the contribution margin and contribution margin ratio for each product. What is the right order for producing these products profitably?

Task 2

A company produces 44 % of product "A", 18 % of product "B" and 38 % of product "C". The contribution margin per unit of product "A" is 28 UAH, for product "B" it is 14 UAH, for product "C" it makes 38 UAH. Fixed costs of the company are 18 000 UAH.

Determine the breakeven point for each product.

Task 3

A company produces products "A" and "B". The price of product "A" is 10 UAH, of product "B" it is 15 UAH. Variable costs per unit of product "A" make 7 UAH, of product "B" they are 9 UAH. The limiting factor is the fund of the working time of the equipment which is 1 000 machine-hours. In one hour, 3 pcs of product "A" or 1 pcs of product "B" can be produced.

Determine the contribution margin per unit and the contribution margin per unit of limiting factor. Decide what product is more profitable to produce.

Approved at the meeting of the Department of Economics, Organization and Planning Enterprises Activity. Minutes № _____

Head of the Department of Economics,
Organization and Planning
Enterprises Activity

O. M. Iastremska

Lecturer

K. V. Iakovenko

The total score for the exam consists of summary scores for execution of all the tasks. Each task is evaluated in accordance with the evaluation criteria listed in Table 10.1.

Table 10.1

Criteria for task assessment

Task	Points	Evaluation criteria
1	2	3
3 (heuristic)	10	Complete solution of the task in accordance with the solutions procedure; availability of the required tables; correct answers; justification of the conclusions; neatness. A creative approach to solving the problem, the expression of the student's own position in the resulting conclusions and recommendations
	9	Complete solution of the task in accordance with the solutions procedure; mistakes in creating the tables; correct answers; lack of justification of the conclusions; corrections in the calculations; availability of recommendations in accordance with the calculations
	8	Complete solution of the task; minor violations of the solution method; mistakes in the creation of the tables; correct answers; no valid conclusions; corrections in the calculations; recommendations are not logical
	7	At least 80 % solution of the task, a substantial violation of the procedure; mistakes in the creation of the tables; the answer is not complete; lack of validity of the conclusions; many corrections in the calculations; recommendations are not logical
	6	No less than 60 % of the solution of the task in accordance with the solutions procedure; the table is not fully constructed; the answer is not complete; no valid conclusions; many corrections in the calculations; no recommendations on the solutions
	1 – 5	At least 40 % of the solution of the task; ignorance of the method of solution; tables are not available; the answer is not correct; no valid conclusions; many corrections in the calculations; no recommendations on the solutions

Table 10.1 (the end)

1	2	3
1, 2 (diagnostic)	8	Complete solution of the problem in accordance with the solutions procedure; availability of the required tables; correct answers; validity of conclusions; neatness
	7	Complete solution of the problem in accordance with the procedure of solutions; availability of the required tables; correct answers; no validity of conclusions
	6	At least 80 % of the solution of the problem; a substantial violation of the procedure; mistakes in the creation of the tables; the answer is not complete; lack of validity of the conclusions; many corrections in the calculations
	5	No less than 60 % of the solution of the task; a substantial violation of the procedure; mistakes in the creation of the tables; the answer is not complete; no valid conclusions; many corrections in the calculations
	1 – 4	At least 40 % of the solution of the task; ignorance of the method of solution; tables are not available; the answer is not correct; no valid conclusions; many corrections in the calculations
7 test tasks	14	Each task is estimated at 2 points
The total score for all the tasks	40	

11. Distribution of points that students receive

Assessment of professional competences formed by full-time students is shown in Table 11.1.

The distribution of points within the themes of the content modules is shown in Table 11.2.

Table 11.2

Distribution of points after the themes

Current testing and independent work							The final test (exam)	Total
Content module 1			Content module 2					
T1	T2	T3	T4	T5	T6	T7	40	100
4	8	8	5	3	7	1		
Colloquium			Colloquium					
12			12					

Note. T1, T2 ... T12 mean themes of a content module.

Table 11.1

Assessment of the formation of professional competences

Professional competence	Training week	Hours	Forms of study				ASSESSMENT of the level of formation of competences		
							Forms of control	Maximum point	
1	2	3	4				5	6	
Module 1.									
The role of controlling in the enterprise management system							32.5		
Knowledge and skills of using the concept of controlling in enterprise management	The ability to identify characteristics of strategic and operational controlling, its main sections	1	Classroom	2	Lectures	Theme 1. The essence of controlling, its importance in enterprise management	Work at the lectures	0.5	
				2	Practical studies	Discussion of issues of controlling importance in enterprise management, its types and features	Active participation in the seminar	0.5	
			Self-study	1	Training on the theme	Search, selection and review of the literature on a given theme	Checking the homework	-	
		2	Classroom						
				2	Lectures	Theme 1. The essence of controlling, its importance in enterprise management	Work at the lectures	0.5	

Table 11.1 (continuation)

1		2	3		4		5	6
32				2	Practical studies	Discussion of issues of the structure and content characteristics of controlling sections	Active participation in the seminar	0.5
			Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, preparation of a presentation	Checking the homework	2
	The ability to identify groups of costs and make decisions based on their classification	3	Classroom	2	Lectures	Theme 2. Objects of controlling and their classification	Work at the lectures	0.5
				2	Practical studies	Solving practical tasks concerning the costs classification in the controlling	Active participation in doing practical tasks	0.5
			Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning the costs classification in the controlling	Checking the homework	–
		4	Classroom	2	Lectures	Theme 2. Objects of controlling and their classification	Work at the lectures	0.5
				2	Practical studies	Solving practical tasks concerning decision-making based on the relevant information	Active participation in doing practical tasks	0.5
			Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning decision-making based on the relevant information, preparation of an essay on the theme "The necessity and problems of forming responsibility centers in a company"	Checking the homework, checking the essay	3

Table 11.1 (continuation)

1		2	3		4		5	6
The ability to use different methods of cost accounting in the controlling system	5	Classroom	2	Lectures	Theme 2. Objects of controlling and their classification	Work at the lectures	0.5	
			2	Practical studies	Solving practical tasks concerning decision-making based on the relevant information taking into account opportunity costs	Active participation in doing practical tasks	0.5	
		Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning decision-making based on the relevant information taking into account opportunity costs, preparation of a presentation	Checking the homework	2	
	6	Classroom	2	Lectures	Theme 3. Management accounting as a basis of controlling	Work at the lectures	0.5	
			2	Practical studies	Solving practical tasks concerning the use of various methods of cost accounting	Active participation in doing practical tasks	0.5	
		Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning the use of various methods of cost accounting	Checking the homework	–	
	7	Class room	2	Lectures	Theme 3. Management accounting as a basis of controlling	Work at the lectures	0.5	

Table 11.1 (continuation)

1	2	3	4		5	6		
			2	Practical studies	Solving practical tasks concerning the use of various methods of cost accounting	Express-testing	2.5	
34	The ability to allocate overhead costs		Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning the use of various methods of cost accounting	Checking the homework	–
		8	Classroom	2	Lectures	Theme 3. Management accounting as a basis of controlling	Work at the lectures	0.5
				2	Practical studies	Solving practical tasks concerning the allocation of overhead costs	Active participation in doing practical tasks	1
			Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning the allocation of overhead costs, preparation of a presentation	Checking the homework	2
		9	Classroom	2	Lectures	Theme 3. Management accounting as a basis of controlling	Work at the lectures	0.5
				2	Practical studies	Solving practical tasks concerning the allocation of overhead costs	Active participation in doing practical tasks	0.5
			Colloquium on Module 1			Final control work	12	
			Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme; preparation for the colloquium	Checking the homework	–

Table 11.1 (continuation)

1	2	3	4			5	6	
	Module 2. Management decision making in controlling						27.5	
Knowledge and skills of taking management decisions based on using controlling approach	The ability to prepare various types of budgets and analyze deviations of actual parameters from the planned ones	10	Classroom	2	Lectures	Theme 4. Budgeting as a tool of controlling	Work at the lectures	0.5
				2	Practical studies	Solving practical tasks concerning the preparation of budgets and their analysis	Active participation in doing practical tasks	0.5
			Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical problems concerning the preparation of budgets and their analysis	Checking the homework	–
		11	Classroom	2	Lectures	Theme 4. Budgeting as a tool of controlling	Work at the lectures	0.5
				2	Practical studies	Solving practical tasks concerning the preparation of budgets based on different approaches and their comparison	Active participation in doing practical tasks	0.5
			Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning the preparation of budgets using different approaches and their comparison	Checking the homework	–
		12	Classroom	2	Lectures	Theme 4. Budgeting as a tool of controlling	Work at the lectures	0.5
				2	Practical studies	Solving practical tasks concerning the development of "flexible" budgets and determining their advantages.	Active participation in doing practical tasks	0.5

Table 11.1 (continuation)

1		2	3		4		5	6
	The ability to identify features of investment projects controlling	13	Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning the development of "flexible" budgets, preparation of a presentation	Checking the homework	2
			Classroom	2	Lectures	Theme 5. Investment projects controlling	Work at the lectures	0.5
				2	Practical studies	Solving practical tasks concerning the determining of attractiveness of an investment project through the use of controlling	Active participation in doing practical tasks	0.5
	The ability to make decisions based on the "cost-volume-profit" analysis	14	Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning the determining of attractiveness of an investment project through the use of controlling, preparation of a presentation	Checking the homework	2
			Classroom	2	Lectures	Theme 6. Decision-making methods in controlling	Work at the lectures	0.5
				2	Practical studies	Solving practical tasks concerning decision making based on the Cost-volume-profit analysis	Active participation in doing practical tasks	0.5
Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning decision making based on the Cost-volume-profit analysis	Checking the homework	–			

Table 11.1 (continuation)

1	2	3	4		5	6	
The ability to analyze the level of the breakeven in different periods	15	Classroom	2	Lectures	Theme 6. Decision-making methods in controlling	Work at the lectures	0.5
			2	Practical studies	Solving practical tasks concerning the determination of the breakeven point for one and several kinds of products, construction of graphs of breakeven, profit and volume, marginal revenue	Express-testing	2.5
		Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning the determination of the breakeven point for one and several kinds of products	Checking the homework	-
The ability to analyze the change in profit when changing parameters of activity	16	Classroom	2	Lectures	Theme 6. Decision-making methods in controlling	Work at the lectures	0.5
			2	Practical studies	Solving practical tasks concerning the sensitivity analysis of profit, justification of price formation to obtain maximum profit	Active participation in doing practical tasks	0.5
		Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme, solving practical tasks concerning the justification of price formation to obtain maximum profit, preparation of a presentation	Checking the homework	2
The ability to organize the controlling service at an enterprise	17	Classroom	2	Lectures	Theme 7. Organizational and methodical basis of the creation of a controlling system at an enterprise	Work at the lectures	0.5

Table 11.1 (the end)

1		2	3		4		5	6
SESSION	18 – 20		2	Practical studies	Discussion of issues of creation of a controlling system at an enterprise	Active participation in the seminar	0.5	
					Colloquium on Module 2	Final testing work	12	
		Self-study	2	Training on the theme	Search, selection and review of the literature on a given theme; preparation for the colloquium	Checking the homework	–	
		Classroom	2	Pre-exam consultation	Solving practical problems on various themes which are included in the final control	Final control	40	
			2	Exam	Doing exam tasks			
		Self-study	3	Exam preparation	Revision of the material of the modules			
Total hours			108	Maximum number of points on the academic discipline			100	

The maximum number of points that a student can accumulate over a week by forms and methods of training is shown in Table 11.3.

Table 11.3

Distribution of points by weeks

Theme/week		Lectures	Practical studies	Essay	Presentation	Current control	Colloquium	Total
Module 1	Theme 1	1 week	0.5	0.5				1
		2 week	0.5	0.5		2		3
	Theme 2	3 week	0.5	0.5				1
		4 week	0.5	0.5	3			4
		5 week	0.5	0.5		2		3
	Theme 3	6 week	0.5	0.5				1
		7 week	0.5	0.5			2	3
		8 week	0.5	0.5		2		3
		9 week	0.5	0.5				12
Module 2	Theme 4	10 week	0.5	0.5				1
		11 week	0.5	0.5				1
		12 week	0.5	0.5		2		3
	Theme 5	13 week	0.5	0.5		2		3
	Theme 6	14 week	0.5	0.5				1
		15 week	0.5	0.5			2	3
		16 week	0.5	0.5		2		3
Theme 7	17 week	0.5	0.5				12	13
Total		8.5	8.5	3	12	4	24	60

The final assessment on the academic discipline is made in accordance with the provisional regulations "On the Procedure of Students' Academic Performance according to the Point-Rating system of KhNUE" (Table 11.4).

Table 11.4

The scale of students' academic performance assessment:
national and ECTS

The number of points for all types of activities	The ECTS rating scale		The national scale
90 – 100	excellent performance	A	perfect
82 – 89	above average	B	
74 – 81	well, but with a number of errors	C	well
64 – 73	not bad, but error-prone	D	satisfactory
60 – 63	performance does not meet the minimum criteria	E	
35 – 59	needs re-learning of the academic discipline	FX	unsatisfactory
1 – 34		F	

12. Recommended literature

12.1. Main

1. Бутинець Ф. Ф. Бухгалтерський управлінський облік : навч. посіб. / Ф. Ф. Бутинець, Л. В. Чижевські, Н. В. Герасимчук. – Житомир : ЖІТІ, 2000. – 448 с.
2. Дайле А. Практика контроллинга / А. Дайле; под ред. и с предисл. М. И. Лукашевича. – М. : Финансы и статистика, 2001. – 128 с.
3. Долинская Р. Г. Контролинг в действии : учеб. пособ. / Р. Г. Долинская, В. А. Мищенко. – Х. : ИД "ИНЖЕК", 2008. – 472 с.
4. Контролинг в бизнесе. Методологические и практические основы построения контроллинга в организациях / А. М. Карминский, Н. И. Оленев, А. Г. Примаков и др. – М. : Финансы и статистика, 2002. – 180 с.
5. Контролинг как инструмент управления предприятием / под ред. Н. Г. Данилочкиной. – М. : ЮНИТИ, 2002. – 279 с.

12.2. Additional

6. Голов С. Ф. Управленческий бухгалтерский учет / С. Ф. Голов. – К. : Скарби, 1998. – 380 с.
7. Друри К. Учет затрат методом "Стандарт-Костинг" / К. Друри. – М. : Аудит ЮНИТИ, 1998. – 273 с.
8. Карпова Т. П. Управленческий учет : учебник для вузов / Т. П. Карпова. – М. : Аудит ЮНИТИ, 1998. – 350 с.
9. Касьянова Г. Ю. Управленческий учет по формуле "Три в одном" / Г. Ю. Касьянова, С. Н. Колесников. – М. : Издательско-консультационная компания "Статус-Кво 97", 1999. – 328 с.
10. Скоун Т. Управленческий учет / Т. Скоун. – М. : Аудит, 1997. – 178 с.
11. Хорген Ч. Бухгалтерский учет: управленческий аспект / Ч. Хорген, Дж. Фостер. – М. : Финансы и статистика, 1995. – 416 с.
12. Шим Дж. Основы коммерческого бюджетирования / Дж. Шим, Дж. Г. Сигел ; пер. с англ. – СПб. : Азбука, 2001. – 208 с.
13. Эддоус М. Методы принятия решений / М. Эддоус, Р. Стенсфилд. – М. : Аудит, 1997. – 328 с.
14. Colin Drury. Cost and Management Accounting / C. Drury. – [S. I.] : Cengage Learning ; 7 Rev Ed edition (17 Dec, 2007). – 816 p.
15. Charles T. Horngren. Introducing to Management Accounting / Charles T. Horngren, Gary L. Sundem. – [S. I.] : Prentice Hall ; 14 edition (May 18, 2007). – 920 p.
16. Management Accounting: Information for Decision-Making and Strategy Execution, 6/E / Anthony A. Atkinson, University of Waterloo, Robert S. Kaplan, Harvard Business School, Ella Mae Matsumura, University of Wisconsin-Madison, S. Mark Young, University of Southern California. – [S. I.] : Prentice Hall. – Cloth, 2012. – 552 p.

12.3. Information resources

17. Экономика и управление на предприятиях [Электронный ресурс]. – Режим доступа : <http://www.eup.ru>.
18. Налоги и бухгалтерский учёт [Электронный ресурс]. – Режим доступа : www.basa.tav.kharkov.ua.
19. Larry M. Walther. Managerial and Cost Accounting [Electronic resource] / L. M. Walther, C. J. Skousen. – Access mode : <http://bookboon.com/en/managerial-and-cost-accounting-ebook>.
20. Financial and Managerial Accounting: The Basis for Business

Decisions, 12/e. [Electronic resource] / J. R. Williams, S. F. Haka, M. S. Bettner et al. – Access mode : http://highered.mcgraw-hill.com/sites/0072396881/-student_view0/.

21. Mark P. Holtzman Managerial Accounting For Dummies [Electronic resource] / M. P. Holtzman. – Access mode : <http://www.dummies.com/store/-product/Managerial-Accounting-For-Dummies.productCd-1118116429.html>.

12.4. Methodical support

22. Іванова В. Й. Контролінг : навч. посіб. / В. Й. Іванова, К. В. Яковенко, В. В. Томах. – Х. : ВД "ІНЖЕК", 2011. – 136 с. ; [Електронний ресурс]. – Режим доступу : <http://www.ikt.hneu.edu.ua/>.

23. Практикум по учебной дисциплине "Контролинг" для иностранных студентов направления подготовки 6.030601 "Менеджмент" всех форм обучения / сост. В. И. Иванова. – Х. : Изд. ХНЕУ, 2012. – 44 с.; [Электронный ресурс]. – Режим доступа : <http://www.ikt.hneu.edu.ua/>.

24. Методичні рекомендації до самостійної роботи з навчальної дисципліни "Контролінг" для студентів напряму підготовки "Менеджмент" усіх форм навчання / укл. В. Й. Іванова, К. В. Яковенко, В. В. Томах. – Х. : вид. ХНЕУ, 2011. – 28 с.; [Електронний ресурс]. – Режим доступу : <http://www.ikt.hneu.edu.ua/>.

Appendixes

Appendix A

Table A.1

The structure of constituents of professional competences on the academic discipline "Controlling" according to the National Qualifications Framework of Ukraine

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Components of the competence, which is formed under the theme	Minimum experience	Knowledge	Skill	Communications	Autonomy and responsibility
1	2	3	4	5	6
Theme 1. The essence of controlling, its importance in enterprise management					
The ability to determine the essence of controlling, its importance at a modern enterprise	The essence of the notion of controlling	Conceptual knowledge of the essence of strategic and operational controlling at an enterprise	Determining the orientation, objectives and main tasks of strategic controlling, determining the purpose and objectives of operational controlling, the use of the tools of strategic and operational controlling	Determining the relationship of controlling with other management functions, preventing market and financial risks at an enterprise	The ability to provide an objective assessment of one's own educational and professional potential in the system of controlling, to initiate organization of the process of reproduction of an effective human potential in controlling

Table A.1 (continuation)

1	2	3	4	5	6
Theme 2. Objects of controlling and their classification					
The ability to identify objects of controlling at an enterprise, to group them according to the set goals	Main objects of controlling: types of costs, responsibility centers, types of activities	Knowledge of objects of controlling for effective management	Identification of costs according to the classification groups, formation of responsibility centers in a company	Provision of structural relations between departments of basic and auxiliary production, provision of the feasibility and effectiveness of relationships with external organizations of the market infrastructure	The ability to identify problems concerning the creation of responsibility centers under specific conditions and requirements for persons who are responsible for their work
Theme 3. Management accounting as a basis of controlling					
The ability to provide an informed choice of methods of cost accounting and cost calculation	Characterization of methods of cost accounting and cost calculation in controlling	Knowledge of methodical foundations of various methods of cost accounting and cost calculation	Making choice of methodical tools for solving specific problem of cost accounting	Establishing the activity of responsibility centers in a company, generating indicators of internal reporting as a basis for communications of management accounting	The ability to substantiate the implementation of accounting and costing system at a specific enterprise, introduce modern methods of accounting and costing

Table A.1 (continuation)

1	2	3	4	5	6
Theme 4. Budgeting as a tool of controlling					
Knowledge of the budgeting process at an enterprise to justify the future ways of development	Characteristics of the operational and financial budgets of an enterprise	Knowledge of approaches to budgeting and the system of budgets at an enterprise	Creating a system of budgets at an enterprise, development and analysis of flexible budgets, organization of budgetary control and management at an enterprise	Coordinating the budgets of departments and divisions, imposing responsibility for the operation of individual units and the degree of influence on the final results	The ability to organize monitoring of the impact of results of activity on the financial equilibrium of a company, quantitatively substantiate the plans, predict the costs which are associated with their implementation
Theme 5. Investment projects controlling					
Knowledge of the bases of investment projects controlling	Definition of controlling of investment projects	Criteria for evaluating investment projects in controlling	Selection of the priority investment projects, using methods of investment calculations	Identifying personal responsibility for achieving the goals of the investment project, conducting verification of investment calculations to control actions of the project participants	The ability to evaluate the effectiveness of a project, taking into account changes in the internal and external environments and existing deviation

Table A.1 (continuation)

1	2	3	4	5	6
Theme 6. Decision-making methods in controlling					
Defining features of decision making in controlling	Making decisions based on the relevant information	Knowledge of analytical and information support of decision making	Identifying criteria for decision making in controlling, making decisions based on the relevant information, using the "cost-volume-profit" analysis	Organization of information support of decision making regarding the advisability of business collaboration, identification of interrelationships and interdependence of basic market elements for specific conditions of an enterprise	The ability to anticipate reaction of profit on changing parameters of enterprise activity, determine pricing strategy based on the result of "cost-volume-profit" analysis, monitor and use the latest scientific and technological achievements in controlling
Theme 7. Organizational and methodical basis of the creation of a controlling system at an enterprise					
Knowledge of organizational and methodical bases of introduction of controlling at an enterprise	The essence and importance of controlling at an enterprise	Basic requirements, structure and composition of the service of controlling at an enterprise	Identifying the prerequisites for the introduction of controlling at an enterprise, considering the requirements for implementing the system of controlling, creating a controlling service at an enterprise, to determine its functions	Providing the establishment of effective contacts with potential business partners by preparing packages of necessary documents	The ability to identify problems and difficulties that may arise in the process of establishing a system of controlling at an enterprise

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