

## WORK PROGRAMME OF THE DISCIPLINE:

<b>COURSE TITLE</b>	<b>CONTROLLING</b>
<b>LEVEL OF HIGHER EDUCATION (DEGREE)</b>	FIRST (BACHELOR)
<b>FIELD OF STUDY</b>	07 MANAGEMENT AND ADMINISTRATION
<b>MAJOR</b>	073 MANAGEMENT
<b>PROGRAM SUBJECT AREA</b>	MANAGEMENT (ENGLISH)
<b>STATUS OF THE DISCIPLINE</b>	Compulsory
<b>MODE OF STUDIES</b>	FULL-TIME, PART-TIME, E-LEARNING
<b>TOTAL NUMBER OF HOURS/ ECTS CREDITS</b>	150 HOURS /5 ECTS CREDITS
<b>LANGUAGE OF INSTRUCTION</b>	ENGLISH
<b>LECTURER</b>	<b>BIELOVA OLENA IHORIVNA</b> Assoc. Prof., Ph.D.
<b>LECTURER'S PROFILE</b>	<a href="https://www.krok.edu.ua/ua/pro-krok/spivrobitniki/belova-olena-igorivna">https://www.krok.edu.ua/ua/pro-krok/spivrobitniki/belova-olena-igorivna</a>
<b>TEL. NUMBER</b>	+38 063-655-38-38 (Viber)
<b>E-MAIL</b>	<a href="mailto:bielovaoi@krok.edu.ua">bielovaoi@krok.edu.ua</a>
<b>CONSULTATIONS</b>	<i>consultations on campus:</i> - <i>Online consultations:</i> consultations in MS Teams (Fridays 13:30- 14:30) <a href="https://teams.microsoft.com/l/meetup-join/19%3ameeting_MTZhNzgwZTktdNDQ4ZC00MGM5LTkzOWItYTU2NzkzN2U0NWQy%40thread.v2/0?context=%7b%22Tid%22%3a%22cf94ad9d-2983-43f5-9909-722602ea2165%22%2c%22Oid%22%3a%220a60f68c-9f8a-4238-b108-23a5cbbf3c72%22%7d">https://teams.microsoft.com/l/meetup-join/19%3ameeting_MTZhNzgwZTktdNDQ4ZC00MGM5LTkzOWItYTU2NzkzN2U0NWQy%40thread.v2/0?context=%7b%22Tid%22%3a%22cf94ad9d-2983-43f5-9909-722602ea2165%22%2c%22Oid%22%3a%220a60f68c-9f8a-4238-b108-23a5cbbf3c72%22%7d</a>

### 1. Brief summary of the course

This course provides a comprehensive exploration of controlling as a vital function of modern management, focusing on its role in strategic planning, performance evaluation, and decision-making processes. The program delves into the theoretical foundations and practical applications of controlling, equipping students with the tools and techniques needed to monitor organizational performance, manage resources effectively, and support sustainable business growth. Students will gain insights into the controlling process, from setting goals and developing budgets to analyzing variances and implementing corrective actions. Emphasis is placed on responsibility centers and performance evaluation systems, including profit, cost, revenue, and investment centers, enabling participants to measure and enhance accountability within organizations.

The course also introduces advanced tools and techniques, such as budgeting models, variance analysis, and the Balanced Scorecard, alongside modern software applications for data analysis and visualization. Students will learn to interpret key performance indicators (KPIs), perform financial assessments, and develop strategic reports to improve organizational efficiency. A key component of the course involves examining the features of effective controlling systems, emphasizing accuracy, timeliness, flexibility, and adaptability. Through practical case studies, students will explore real-world applications of controlling in managing costs, improving resource allocation, and mitigating risks. By the end of the course, students will be equipped with the analytical and managerial skills necessary to design, implement, and evaluate organizational controlling systems, ensuring alignment with corporate strategies and enhancing long-term competitiveness in dynamic business environments.

## **2. Learning outcomes**

### **General Competencies (GS):**

**GS 3.** Ability to abstract thinking, analysis, synthesis.

**GS 5.** Knowledge and understanding of the subject area and understanding of professional activity.

**GS 10.** Ability to conduct research at the appropriate level.

### **Professional Competencies (PC):**

**PC 2.** Ability to analyze the results of the organization, to compare them with the factors of external and internal environment.

**PC 5.** Ability to manage the organization and its departments through the implementation of management functions.

**PC 7.** Ability to choose and use modern management tools.

**PC 8.** Ability to plan the activity of organization and manage time.

**PC 10.** Ability to evaluate the work performed, ensure their quality and motivate the staff of the organization.

### **Program learning outcomes (PLO):**

**PLO 3.** Demonstrate knowledge of theories, methods and functions of management, modern concepts of leadership.

**PLO 6.** Demonstrate skills of search, collection and analysis of information, calculation of indicators to justify managerial, innovation and investment decisions.

**PLO 7.** Demonstrate organizational design skills.

**PLO 8.** Apply management methods to ensure the effectiveness of the organization activity.

**PLO 10.** Possess the skills of substantiation of effective tools to motivate the organization's staff.

**PLO 16.** Demonstrate the ability to act socially responsible and socially conscious based on ethical considerations (motives), show the respect for diversity and interculturalism.

**IC.** Ability to solve comprehensive specialized problems and practical problems characterized by complex and uncertain conditions, in the field of management or in the learning process, which involves the use of theories and methods of social and behavioral sciences.

## **3. Course scope**

Type of class	Total number of hours/ ECTS credits - 150 HOURS /5 ECTS CREDITS		
Total number of hours / mode of studies	full-time	part-time	e-learning
lectures	28	14	14
seminars / practical / laboratory classes	22	7	7
Individual work	100	129	129
Credit	-	-	-

#### 4. Prerequisites

Introduction to management, Business mathematics and business statistics, Enterprise economics and finance.

#### 5. Hardware and software

PC / laptop, Internet access, camera, microphone

**6. Course policies** – students must adhere to a code of academic integrity: <https://int.krok.edu.ua/images/download/code-of-academic-integrity-2025.pdf>

Academic integrity is the presentation of one's own work and the proper recognition of the contribution of others.

Any violation of this principle constitutes academic dishonesty and may result in poor evaluation and disciplinary action.

#### Forms of academic dishonesty include:

- Plagiarism - presenting all or part of someone else's work as one's own in an academic exercise, such as an exam, a computer program, or a written assignment.
- Fraud - Using or attempting to use unauthorized materials during an exam or assignment, such as using unauthorized texts or notes or improperly obtaining (or attempting to obtain) a copy of an examination or exam answers.
- Promoting academic dishonesty - helping others commit an act of dishonesty, such as replacing an exam or completing a task for someone else.
- Fabrication - modification or transfer, without permission, academic information, or records.

### 7. Programme of the course

#### Topic 1: Controlling as a Function of Management

This topic introduces controlling as an essential management function that integrates planning, monitoring, and evaluating organizational performance. It explores the historical evolution of controlling practices and their role in modern management systems. Students analyze how controlling supports goal achievement, enhances resource allocation, and facilitates strategic decision-making. Special attention is given to distinguishing controlling from auditing, internal control, and planning while highlighting its contribution to adaptability and competitiveness. Real-world examples illustrate how controlling systems address uncertainties, detect irregularities, and create opportunities for improving performance.

#### Topic 2: Controlling Process

This topic examines the step-by-step implementation of controlling systems. It starts with planning and performance target setting, followed by monitoring processes, variance analysis, and corrective actions. Students explore forecasting, budgeting, and benchmarking techniques as integral components of controlling. Tools for predictive modeling, performance tracking, and feedback mechanisms are emphasized to demonstrate their role in continuous improvement and organizational adaptability. Case studies highlight how effective controlling systems align business activities with strategic goals and market demands.

### **Topic 3: Controlling Objectives**

This topic defines the objectives of controlling and their alignment with strategic and operational goals. It focuses on optimizing resource utilization, ensuring financial stability, and minimizing risks while promoting sustainability and innovation. Students learn to design performance measurement systems and evaluate achievements using key performance indicators (KPIs). The topic highlights the role of controlling in improving customer satisfaction, employee productivity, and cost-efficiency. Special emphasis is placed on balancing financial and non-financial goals to foster long-term organizational growth and competitiveness.

### **Topic 4: Organizational Controlling Systems**

This topic explores the structure and functionality of organizational controlling systems. Students examine centralized and decentralized models, evaluating their benefits and challenges. Modern IT systems, data analytics tools, and real-time dashboards are discussed to demonstrate their role in enhancing reporting accuracy and transparency. The topic emphasizes the design and implementation of controlling systems that promote cross-departmental collaboration and strategic alignment. Key performance indicators (KPIs) are used to monitor progress and identify areas for improvement. Practical examples illustrate how technology-driven systems improve accountability and decision-making.

### **Topic 5: Controlling Tools and Techniques**

This topic focuses on key tools and techniques in controlling, including budgeting methods (zero-based and activity-based), variance analysis, and break-even analysis. Students explore cost-volume-profit (CVP) analysis and the Balanced Scorecard approach as tools for evaluating financial and non-financial outcomes. Modern data visualization technologies and dashboards are presented as tools for real-time decision-making and performance monitoring. Case studies demonstrate the application of these techniques in diverse industries to optimize processes and maximize profitability.

### **Topic 6: Controlling Responsibility Centers and Results**

This topic introduces the concept of responsibility centers as tools for performance evaluation and accountability. Students learn about different types of responsibility centers—cost, revenue, profit, and investment centers—and their specific roles in managing organizational performance. Methods for profitability analysis, return on investment (ROI), and cost allocation are explored. The topic also examines the balance between autonomy and control in decentralized structures. Practical examples illustrate how responsibility centers enhance accountability and drive performance improvements through effective reporting systems and resource management

### **Topic 7: Features of Controlling Effectiveness**

This topic focuses on the characteristics of effective controlling systems, including accuracy, timeliness, flexibility, and integration. Students learn about cost-benefit analysis to ensure economic feasibility and methods for monitoring performance through audits and key performance indicators (KPIs). The topic highlights the importance of strategic placement of controls and corrective actions to address deviations. It emphasizes the principle of exception reporting, which focuses management attention on critical issues without overwhelming them with minor details. Case studies demonstrate how organizations create a culture of accountability and continuous improvement

### 8. Course scheme

Topic	Number of hours									Control form
	Full-time			Part-time			E -learning			
	Lectures	Seminars /practical	Individual work	Lectures	Seminars /practical	Individual work	Lectures	Seminars /practical	Individual work	
Topic 1. Controlling as a function of management	4	2	14	2	1	18	2	1	18	S, T, CS, P
Topic 2. Controlling process	4	4	14	2	1	18	2	1	18	S, T, CS, P
Topic 3. Controlling objectives	4	2	14	2	1	18	2	1	18	S, T, CS, P
Topic 4. Organizational controlling systems	4	4	14	2	1	18	2	1	18	S, T, CS, P
Topic 5. Controlling tools and techniques	4	2	14	2	1	19	2	1	19	IA, S, T, CS, CA, P
Topic 6. Controlling' responsibility centers and results	4	4	15	2	1	19	2	1	19	S, T, CS, P
Topic 7. Features of controlling effectiveness	4	4	15	2	1	19	2	1	19	IA, S, T, CS, P
<b>Total hours</b>	<b>28</b>	<b>22</b>	<b>100</b>	<b>14</b>	<b>7</b>	<b>129</b>	<b>14</b>	<b>7</b>	<b>129</b>	-
<b>FINAL CONTROL/ CREDIT</b>	-			-			-			-
<b>TOTAL</b>	<b>150</b>			<b>150</b>			<b>150</b>			-

#### Control form

- IA – individual assignments
- S – survey
- T – test, mid-term tests
- CA – calculation assignments
- CS – solving case-studies
- P – oral presentation
- E - exam

## 9. Individual tasks

Individual tasks are an integral part of the educational process, as they contribute to the development of analytical skills, creative thinking and independence of students.

### Content of an individual educational and research task (educational project)

The individual task consists of three types of questions, task options posted on the moodle platform:

1. Open question:

- o Requires a detailed, detailed answer based on theoretical knowledge and analysis of additional information.
- o Tests your understanding of the topic, ability to formulate your own opinions and argue your position.

2. Calculation task:

- o Involves performing certain calculations using formulas or economic models.
- o Tests knowledge of economic methods and the ability to apply them in practice.

3. Situational task:

- o Presents a real economic problem or case that needs to be analyzed and a solution proposed.
- o Tests your ability to apply theoretical knowledge to solve practical problems and make informed decisions.

Requirements for completing the task:

- Clear structure: Answers should be logically structured, contain an introduction, main body and conclusions.
- Argumentation: Each statement must be supported by arguments and references to sources.
- Accuracy of calculations: When performing calculations, it is necessary to observe accuracy and use appropriate units of measurement.
- Originality: Answers must be your own and contain no plagiarism.
- Design: The work must be designed in accordance with the requirements specified on the moodle platform.

## 10. Teaching methods

In the process of studying the discipline "Controlling", various types of educational activities, teaching methods and technologies are used.

Types of educational activities:

1. Lectures: classes where the teacher presents theoretical and practical guidance material, analyzing the main concepts and tools of the discipline.
2. Seminars: interactive sessions in which students discuss topics, analyze case studies, and participate in group discussions that contribute to a deeper understanding of the material.
3. Practical classes: focus on the application of particular tools.

Teaching methods and technologies:

1. Presentations and multimedia materials: the use of slides, videos and graphs, which facilitate the perception of information and make the educational process more visual.
2. Active learning methods: include group projects, discussions, role-playing games, and brainstorming sessions that promote active student involvement in the process.
3. Case method: analysis of real business situations, which allows students to practically apply theoretical knowledge, develop critical thinking and decision-making skills.

Use of information technologies: interactive platforms for learning

## 11. Control methods

Control measures are used to determine the success of training. Control measures include final control.

The final control is carried out to evaluate the learning results after the end of the study of the discipline according to the working curriculum.

When studying this course, the following form of final control is used: credit.

## 12. Distribution of points received by students

Evaluation of student learning results is carried out according to the University scale (0-100) and the national scale.

General course evaluation system: Participation in the work during the semester / exam – 80%/20%

All tasks must be written independently, plagiarism is prohibited, no references or citations are required. The quality and originality of arguments are evaluated. The assignments should be presented in Moodle.

### 13.1. Scoring scheme for the course

Type of educational activity	Max score	Max total score
Solving case-studies (2 x 15 points)	30	
Calculation assignments (2 x 15 points)	30	
Surveys / Individual work (2 x 10 points)	20	
<b>Total for practical tasks</b>	<b>80</b>	
	<b>Final test</b>	<b>20</b>
	<b>Total for the course</b>	<b>100</b>

### 13.2. Conditions for awarding points

#### 1. Solving Case-Studies (Maximum Score – 30 Points)

*Assessment Criteria:*

Completeness of the Solution (12 Points):

Clear explanation of all steps in the problem-solving process with correct justification of formulas, tools, and methods applied.

Accuracy of Answers (12 Points):

All numerical calculations and results must be precise and supported by evidence or logical reasoning.

Clarity of Presentation (6 Points):

Logical organization of solutions, proper structure, and use of correct terminology and formatting standards.

Breakdown:

2 Case-Studies × 15 Points Each = 30 Points Total

#### 2. Calculation Assignments (Maximum Score – 30 Points)

*Assessment Criteria:*

Completeness of the Solution (12 Points):

Detailed demonstration of calculations, use of correct formulas, and logical flow in presenting solutions.

Accuracy of Answers (12 Points):

Correct numerical results, including intermediate steps and final outputs.

Clarity of Presentation (6 Points):

Proper organization, legible formatting, and consistent use of symbols and units.

Breakdown:

2 Assignments × 15 Points Each = 30 Points Total

#### 3. Surveys / Individual Work (Maximum Score – 20 Points)

*Assessment Criteria:*

Depth of Analysis (6 Points):

Thorough research, critical evaluation of data, and integration of sources to support arguments.

Structure and Formatting (4 Points):

Logical organization, adherence to formatting guidelines, and proper citation of sources.

Originality and Creativity (4 Points):

Innovative approaches, personal conclusions, and practical recommendations.

Responses to Questions (6 Points):

Active participation in discussions, ability to defend ideas, and engagement in presenting results.

Breakdown:

2 Activities × 10 Points Each = 20 Points Total

#### 4. Final Test (Maximum Score – 20 Points)

*Assessment Criteria:*

Number of Correct Answers (20 Points):

The test includes 20 questions, with 2 points awarded for each correct answer.

Emphasis is placed on evaluating theoretical knowledge, practical application, and understanding of core concepts in controlling.

Breakdown:

Final Test = 20 Points Total

#### 5. Total Evaluation for the Course

Practical Tasks (Case-Studies, Assignments, and Individual Work): 80 Points

Final Test: 20 Points

Grand Total: 100 Points

### 13.3. Final assessment criteria

University scale	Ukrainian Grade
90 and higher	excellent
70–89	good
50–69	satisfactory
1–49	unsatisfactory

### 14. Methodological provision

Attention students: all educational and methodological materials (lecture plans and videos, presentations/seminar assignments/case-studies, etc.) are submitted in Moodle Course: Контролінг (Controlling) Белова О.І.: <https://dist.krok.edu.ua/course/view.php?id=1445>

#### Link for Dspace

<https://dspace.krok.edu.ua/handle/krok/1230>

### 15. Recommended literature

#### Basic

1. Merchant, K. A., & Van der Stede, W. A. (2017). *Management Control Systems: Performance Measurement, Evaluation and Incentives* (4th ed.). Pearson

#### Additional

1. Becker, W., & Baltzer, B. (2018). *Strategic Controlling: Tools and Techniques for Decision-Making*. Springer.

2. Kaplan, R. S., & Norton, D. P. (2004). *Strategy Maps: Converting Intangible Assets into Tangible Outcomes*. Harvard Business Review Press.

3. Eschenbach, R. (2020). *Controlling for Beginners: Methods and Tools for Effective Management*. Wiley.

### 16. Additional information on the discipline (educational component)

Certificates of completion for distance or online courses on the relevant topics may be credited provided that the requirements outlined in the corresponding regulation are met.

#### Work programme of the discipline:

Compiled by: Associate Professor of Department of Marketing and Behavioral Economics, PhD in Economics  
- Olena Bielova.

Approved: at the meeting of the Department of International Business (Protocol No. 2 dated September 17,  
2024).