

## COURSE DESCRIPTION

<b>University:</b> Comenius University Bratislava	
<b>Faculty:</b> Faculty of Management	
<b>Course ID:</b> FM.KSP/001AB/16	<b>Course title:</b> Controlling
<b>Educational activities:</b> <b>Type of activities:</b> lecture / seminar <b>Number of hours:</b> <b>per week:</b> 2 / 2 <b>per level/semester:</b> 28 / 28 <b>Form of the course:</b> on-site learning	
<b>Number of credits:</b> 5	
<b>Recommended semester:</b> 6.	
<b>Educational level:</b> I., II.	
<b>Prerequisites:</b>	
<b>Course requirements:</b> Requirements for completing the course: 60 % continuous evaluation: - 3 semester tasks assigned during the semester - application of acquired theoretical knowledge of selected problems – 30 % (3x10%) - presentation of financial interpretation in form of report – 20% - quizzes from selected areas – 10% (2x5%) 40 % final evaluation - exam – regular term written form; retake written form The overall evaluation is in accordance with the faculty evaluation system: A = 91-100%; B = 81-90%; C = 73-80%; D = 66-72%; E = 65-60%; F = 0-59% points. Scale of assessment (preliminary/final): The proportion of continuous and final assessment is 60:40.	
<b>Learning outcomes:</b> The course is aimed at clarifying the nature of Controlling (Controllershship) theory and at methods and techniques applied in this area. The intention is to introduce a new concept for controlling philosophy and demonstrate its application, especially in the operational management of the company. In addition to the theoretical foundations the subject wants to offer the possibility of obtaining specific experience with the application of basic methods and techniques through practical examples. By completing the course, the student will acquire: - knowledge from basic terminology in the field of Controlling, - the ability to interpret financial statements and the skills to prepare reports for final decision making, - the overview about the modern techniques used in Controllershship.	
<b>Class syllabus:</b> 1. Control as management function, different views of control 2. Roles and organizational aspects of Controlling 3. Strategic and operational Controlling 4. Financial analysis of statements for the purposes of management decision (ex-ante analysis)	

<p>5. Analysis of external environment, Competitive Intelligence</p> <p>6. Activity Based Costing, Activity Based Management</p> <p>7. Target Costing, Life-cycle Costing</p> <p>8. Value Based Management, EVA (Economic Value Added)</p> <p>9. Performance Management</p> <p>10. Business Intelligence</p> <p>11. Managerial Accounting (Budgeting - Cost Controlling, Costing)</p> <p>12. Reporting function of Controlling (Data Mining, OLAP)</p>																
<p><b>Recommended literature:</b></p> <p>[1] ROEHL-ANDERSON, J. M., BRAGG, S. M. 2005. The Controller's Function: The Work of the Managerial Accountant. New Jersey: John Wiley &amp; Sons, 2005, 480 s. ISBN 0-471-68330-2</p> <p>[2] WEBER, J., SCHÄFFER, U. 2008. Introduction to Controlling. Schäffer-Poeschel, 2008, 191 s. ISBN 379102759X</p>																
<p><b>Languages necessary to complete the course:</b></p> <p>English</p>																
<p><b>Notes:</b></p> <p>In compliance with the regulations of the internal regulation No. 16/2017 Rector's Directive Comenius University in Bratislava Full reading of the internal regulation No. 23/2016 Rector's Directive Comenius University in Bratislava, which issues the Code of Ethics of the Comenius University in Bratislava as read in supplement No. 1, every student acquires his/her study results honestly; does not cheat and use dishonest practices during any form of assessment of his/her acquired knowledge. Cases of breaking the Code of Ethics of Comenius University can be judged as breaking the duties following from legal regulations, (...). Such judgement may be connected with enforcing accompanying legal consequences on academic, (...) disciplinary level.</p> <p>In accordance with the regulations of the internal regulation No. 13/2018 approved by the Academic senate of Comenius University in Bratislava the Disciplinary Regulations of Comenius University in Bratislava for Students, a disciplinary offence of a student is any form of copying or forbidden cooperation or providing answers during written or oral examination (assessment of knowledge) or during preparation for it within the course, or using technical devices or any information carriers in other than allowed ways during written or oral evaluation of study results (assessment of knowledge) or during preparation for it within the course. Committing a disciplinary offence may lead to imposing some disciplinary precautions on the student: admonition, conditional suspension of studies or dismissal from studies.</p>																
<p><b>Past grade distribution</b></p> <p>Total number of evaluated students: 128</p> <table border="1"> <thead> <tr> <th>A</th> <th>ABS</th> <th>B</th> <th>C</th> <th>D</th> <th>E</th> <th>FX</th> <th>M</th> </tr> </thead> <tbody> <tr> <td>44,53</td> <td>0,0</td> <td>32,81</td> <td>15,63</td> <td>0,78</td> <td>4,69</td> <td>1,56</td> <td>0,0</td> </tr> </tbody> </table>	A	ABS	B	C	D	E	FX	M	44,53	0,0	32,81	15,63	0,78	4,69	1,56	0,0
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<p><b>Lecturers:</b> Mgr. Andrea Gažová, PhD.</p>																
<p><b>Last change:</b> 14.05.2022</p>																
<p><b>Approved by:</b></p>																