

## COURSE DESCRIPTION

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| <b>Academic year:</b> 2025/2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                     |
| <b>University:</b> Comenius University Bratislava                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |
| <b>Faculty:</b> Faculty of Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |
| <b>Course ID:</b><br>FM.KSP/001AB/16                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Course title:</b><br>Controlling |
| <b>Educational activities:</b><br><b>Type of activities:</b> lecture / seminar<br><b>Number of hours:</b><br><b>per week:</b> 2 / 2 <b>per level/semester:</b> 28 / 28<br><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><br>Requirements for completing the course:<br>60 % continuous evaluation: <ul style="list-style-type: none"> <li>• tasks assigned during the semester - application of acquired theoretical knowledge of selected problems – 30 %</li> <li>• presentation and elaboration of financial interpretation (Report) – 30%</li> <li>• activity – 10%</li> </ul> 40 % final evaluation<br>- exam – regular term written form; retake written form<br>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.<br>Scale of assessment (preliminary/final): The proportion of continuous and final assessment is 60:40.                                                                                                                                                                                                                                                                                |                                     |
| <b>Learning outcomes:</b><br>The course is aimed at clarifying the nature of Controlling (Controllershship) theory and at methods and techniques applied in this area.<br>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.<br>By completing the course, the student will acquire: <ul style="list-style-type: none"> <li>- knowledge of basic terminology in the field of Controlling,</li> <li>- the necessary skills to analyze financial data, create reports, and support management in making well-informed decisions,</li> <li>- an overview of modern techniques used in Controllershship,</li> <li>- an understanding of how AI and digital platforms are reshaping Controlling.</li> </ul> |                                     |
| <b>Class syllabus:</b><br>1. Control as management function, different views of control.<br>2. Roles and organizational aspects of Controlling. Strategic and Operational Controlling.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |

3. Analysis of external environment, Competitive Intelligence.
4. Financial analysis of statements for the purposes of management decision (ex-ante analysis). Performance Management.
5. Cost Controlling: Activity Based Costing, Activity Based Management, Target Costing, Life-cycle Costing.
6. Business Intelligence. Reporting function of Controlling (Data Mining, OLAP, Dashboards), Visualization of the reports.
7. Managerial Accounting.
8. Budgeting.

#### **Recommended literature:**

- [1] ROEHL-ANDERSON, J. M., BRAGG, S. M. 2005. The Controller's Function: The Work of the Managerial Accountant. New Jersey: John Wiley & Sons, 2005, 480 s. ISBN 0-471-68330-2
- [2] WEBER, J., SCHÄFFER, U. 2008. Introduction to Controlling. Schäffer-Poeschel, 2008, 191 s. ISBN 379102759X
- [3] MERCHANT, K., Van, D. STEDE. W. 2017. Management control systems. 4th edition: Performance measurement, evaluation and incentives. PDF document. Retrieved from <http://ebookcentral.proquest.com>
- [4] Study materials from lectures, additional materials, and documents on current topics

#### **Languages necessary to complete the course:**

English language

#### **Ethics:**

The syllabus lists knowledge, skills, competences and transferable skills that the students will acquire by successfully completing the course. These will impact on their personal development and can be used both in their future careers and in their lives as active citizens in democratic societies.

Following the provisions of Internal Regulation of the Comenius University Bratislava - Internal system of ensuring the quality of higher education of the Comenius University Bratislava, *each student consistently achieves his/her study results honestly during his/her studies; does not cheat or use dishonest procedures during any form of verification of his study knowledge and knowledge.* Cases of violation of this provision can be assessed as a violation of obligations arising from legal regulations (...). Such an assessment may be associated with applying relevant legal consequences on an academic, (...) or disciplinary level.

Following the provisions of Internal Regulation of the Comenius University Bratislava - Disciplinary regulations of the Comenius University Bratislava for students, *a student's disciplinary offence is any form of writing off or illegal cooperation or hinting during the written or oral evaluation of study results (knowledge verification) or during preparation for it within the course, or the use of technical devices or any information carriers in a way other than permitted during the written or oral evaluation of study results (knowledge verification) or during preparation for it within the subject.* Some of the disciplinary measures may be imposed on the student for a committed disciplinary offence: reprimand, conditional expulsion from studies or expulsion from studies.

#### **Notes:**

#### **Past grade distribution**

Total number of evaluated students: 405

| A     | ABS | B     | C     | D    | E    | FX   | M    |
|-------|-----|-------|-------|------|------|------|------|
| 29,88 | 0,0 | 33,33 | 19,51 | 8,15 | 5,43 | 3,46 | 0,25 |

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|----------------------------------------------------|
| <b>Lecturers:</b> Mgr. Andrea Gažová, PhD.         |
| <b>Last change:</b> 07.02.2026                     |
| <b>Approved by:</b> prof. Mgr. Anna Lašáková, PhD. |