

## Description of Discipline

Title of Discipline / Controlling				
Semester	Duration	Type of Discipline	ECTS Credits	Student Workload
7	120	elective	4	30 hours of teaching, 90 hours of self-study

Requirements for Participation	Type of examination (oral, written, term paper, etc.)	Methods of teaching and learning (lectures, seminars, etc.)	Discipline Coordinator
Completed disciplines 'Political Economy', 'Microeconomics', 'Internal Economic Mechanism of the Enterprise', 'Cost Management', 'Enterprise Strategy'; complete general secondary education	Written exam	лекції, практичні заняття Lectures, practical classes	O. Minina

Learning Outcomes
<p>GC4. Ability to apply knowledge in practical situations.</p> <p>GC5. Ability to communicate in the state language both orally and in writing.</p> <p>GC7. Skills in the use of information and communication technologies.</p> <p>GC8. Ability to search, process and analyze information from various sources.</p> <p>GC9. Ability to adapt and act in a new situation.</p> <p>GC11. Ability to make informed decisions.</p> <p>GC13. The ability to act socially responsibly and consciously.</p> <p>SC1. Ability to show knowledge and understanding of the problems of the subject area, the basics of the modern economy at the micro, meso, macro and international levels.</p> <p>SC7. Ability to use computer technology and data processing software to solve economic problems, analyze information and prepare analytical reports.</p> <p>SC10. Ability to use modern sources of economic, social, managerial, accounting information for the preparation of official documents and analytical reports.</p> <p>SC11. Ability to substantiate economic decisions on the basis of understanding the laws of economic systems and processes and with the use of modern methodological tools.</p> <p>SC12. The ability to independently identify problems of an economic nature in the analysis of specific situations, to suggest ways to solve them.</p> <p>SC15. Ability to develop measures for the formation and use of production potential of the enterprise, all types of resources in various areas of the enterprise.</p> <p>SC17. Have methods, techniques and tools for assessing the results of the functioning and development of economic systems at the micro, meso, macro levels.</p> <p>SC20. Be able to coordinate actions and control the process of formation and use of all types of resources and the production process at the enterprise in different areas of the enterprise.</p> <p>SC21. Anticipate and evaluate the impact of external and internal factors and management decisions on the effectiveness of the enterprise in planning activities and developing strategies for its development.</p> <p>SC22. Implement in the production system and enterprise management system developed measures and design solutions to improve the efficiency of the enterprise in conditions of uncertainty and risk.</p> <p>PLO2. Understand the principles of economics, features of economic systems.</p> <p>PLO6. Use professional reasoning to convey information, ideas, problems and ways to solve them to professionals and non-specialists in the field of economic activity.</p>

PLO9. To analyze the functioning and development of economic entities, to determine the functional areas, to calculate the relevant indicators that characterize the effectiveness of their activities.

PLO10. Apply the acquired theoretical knowledge to solve practical problems and meaningfully interpret the results.

PLO11. Identify sources and understand the methodology for determining and methods of obtaining socio-economic data, collect and analyze the necessary information, calculate economic and social indicators.

PLO12. Be able to use data, provide arguments, critically evaluate logic and draw conclusions from scientific and analytical texts on economics.

PLO14. Use regulations and legal acts governing professional activities.

PLO15. Use information and communication technologies to solve socio-economic problems, prepare and present analytical reports.

PLO17. Demonstrate flexibility and adaptability in new situations, in working with new objects, and in uncertain conditions.

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PLO18. Analyze economic, economic, financial, innovative activities of enterprises, institutions, organizations.

PLO19. Be able to independently identify economic problems in the analysis of specific situations, to suggest ways to solve them.

PLO20. To form and evaluate indicators of efficiency of activity of the enterprises and establishments taking into account factors of external and internal environment.

PLO22. Establish economic links between the elements of the enterprise management system, have the technology of integrated management of material, information and financial flows of the enterprise.

PLO23. Assess possible risks, socio-economic consequences of management decisions.

PLO25. Select and use the necessary scientific, methodological and analytical tools to manage economic activity.

PLO27. Ability to apply knowledge and understanding to solve problems that are characteristic of the economy

### Contents

#### **MODULE 1. THEORETICAL BASES OF FORMATION AND FUNCTIONING OF THE CONTROLLING SYSTEM AT THE ENTERPRISE**

- Topic 1. Controlling: the essence, functions, types and main tasks
- Topic 2. Characteristics of controlling objects
- Topic 3. Organization of management accounting in the controlling system
- Topic 4. Planning and budgeting system at the enterprise

#### **MODULE 2. ORGANIZATIONAL AND METHODOLOGICAL BASES OF FORMATION AND FUNCTIONING OF THE CONTROLLING SYSTEM AT THE ENTERPRISE**

- Topic 6. Methods of operational control
- Topic 7. Analysis of the relationship of costs, activity and profit
- Topic 8. Organizational and methodological bases of formation and functioning of the controlling system at the enterprise

### Exemplary Literature

1. Andronova A.K. Operational controlling. M.: Delo i servis, 2006. - 160 p.
2. Atkinson E.A., Banker R.D., Kaplan R.S., Yang M.S. Management accounting. - M.: Williams, 2007. - 880 p.
3. Butynets F.F. et. al. Management accounting. - Zhytomyr: PP «Ruta», 2005. - 480 p.
4. Vakhrushina M.A. Management accounting. - M.: Omega-L, 2004. - 576 p.
5. Holov S.F. Managerial Accounting. - K.: Libra, 2006. - 704 p.
6. Kozachenko G.V., Pogorelov Y.S., Khlapyonov L.Yu., Makukhin G.A. Enterprise cost management. - K.: Libra, 2007. - 320 p.
7. Controlling / Shvydanenko G.O., Lavrinenko V.V., Derevyanko O.G., Prikhodko L.M. - K.: KNEU, 2008. - 264 p.
8. Controlling as a tool for enterprise management / Ed. N.G. Danylochkina. - M.: UNITI-DANA, 2004. - 279 p.
9. Savchuk V.P. Profit management and budgeting. - M.: BINOM, Laboratory of Knowledge, 2005. - 432 p.
10. Sakhyrova I.P. Operational analysis in managerial decision making. - M.: Berator-Publishing, 2007. - 176 p.

#### Academic staff

Name	Academic degree	Position	Qualification / Academic Discipline	Full-time / Part-time	Area of Teaching
Minina Oksana Valeriivna	PhD in Economics	Associate Professor at the Department of Theoretical and Applied Economics	Chernihiv National University of Technology (1997), specialty – Management in the Production Sphere, qualification – Manager; Chernihiv National University of Technology (2017), specialty – Environmental and Natural Resource Economics, qualification – Master in Environmental and Natural Resource Economics; PhD in Economics, 08.00.05 Developmant of Productive Forces and Regional Economics	Part-time	Microeconomics, Internal Economic Mechanism of the Enterprise, Enterprise Strategy, Pricing, Ecological Economics, Ecology, Controlling