

General information			
Course co-ordinator		Dolores Pušar Banović, PhD	
Course title		<b>CONTROLLING</b>	
Study programme		Professional graduate study programme	
Course status		Obligatory	
Year	Semester	2	4
Value of credits and lecturing procedures		ECTS	6
		Number of hours (Lectures+Exercises+Seminars)	45 (30+0+15)

## 1. COURSE DESCRIPTION

### 1.1. Objectives

In this course the objective is to provide knowledge on managerial function of controlling in corporations, which encompasses planning, control, analysis and providing information. The objective is to introduce the instruments of operational and strategic controlling with the aim of making business more successful and avoiding business risks.

### 1.2. Course enrolment conditions

None

### 1.3. Expected outcomes of the course

1. to classify the basic knowledge in the field of operational and strategic controlling
2. to classify and explain reliable data sources (to be used for the analysis, control and planning)
3. to apply the fundamental methods and techniques of controlling
4. to apply the acquired knowledge in calculating the basic tools of operational and strategic controlling

### 1.4. Course contents

Introduction into controlling: defining the term, determinants of development, generations and concepts of controlling. Principles of controlling. Strategies and system of controls in the function of management. Function of controllers in the controlling system. Management functions as controlling object: planning, control/analysis, providing information, organizing, HR Management. Operational controlling: instruments of operational planning, control and providing information. Methods and techniques of strategic controlling. Functions of controlling in the company: research and development, procurement, production, selling, financing. Controlling in the function of corporate planning and management. Development perspectives: controlling functioning as coordinating and integrating and as precondition for optimizing business and company's growth.

### 1.5. Teaching methods

- lectures
- instruction
- guided discovery learning
- discussion
- group/team learning
- \_\_\_\_\_

### 1.6. Comments

### 1.7. Students' obligations

Attendance in classes – part time students are expected to be present at least 50% of the total teaching hours, whereas full time students are expected to be present at least 70% of the total teaching hours. In the case of student's inability to have the required attendance percentage, he/she will be required to write a seminar paper/a critical review on the topic determined

by the lecturer. The submission of the correct seminar paper represents the condition to take the exam							
<i>1.8. Monitoring students' accomplishments</i>							
Attendance	0.5	Student's activity during lectures	0.5	Seminar paper	2.0	Experimental work	
Written exam	2.0	Oral exam		Essay		Research work	
Project		Permanent testing of student's knowledge		Written presentation		Practical work	
Portfolio		Independent task solving	1.0				
<i>1.9. Measuring the achievements of learning outcomes and evaluation and assessment of the results of students' work</i>							
<p>The workload factor of each learning outcome stated in the Chapter 1.3. totals 1. A half of the workload factor for each learning outcome represents a minimum threshold for the achievement of the this learning outcome.</p> <p>During the semester evaluated are student's activity, the seminar paper and its successful presentation as well as independent task solving. The final exam comprises the written part, the seminar paper and the oral part.</p> <p>The final grade is based on the total sum of grades obtained in the written exam (60%), the seminar paper (20%) and oral exam (20%)</p>							
<i>1.10. Obligatory reading</i>							
<ol style="list-style-type: none"> <li>1. Belak, V.: Analiza poslovne uspješnosti, RRiF Plus d.o.o., Zagreb, 2014.</li> <li>2. Osmanagić Bedenik, N.: Kontroling – Abeceda poslovnog uspjeha, 3. dopunjeno izdanje, Školska knjiga, Zagreb, 2007.</li> <li>3. Pušar Banović, D.: Power point prezentacije s predavanja</li> <li>4. Ziegenbein, K.: Kontroling, RRiF Plus d.o.o., 9. izdanje, Zagreb, 2008.</li> </ol>							
<i>1.11. Optional reading</i>							
<ol style="list-style-type: none"> <li>1. Luković, T., Lebefromm, U.: Controlling – Konceptcija i slučajevi, Prva knjiga, Sveučilište u Dubrovniku, 2009.</li> <li>2. Očko, J., Švigir, A.: Kontroling – upravljanje iz backstagea, Altius savjetovanje, Zagreb, 2009.</li> <li>3. Osmanagić Bedenik, N. i suradnici: Kontroling – Između profita i održivog razvoja, M.E.P. d.o.o., Zagreb, 2010.</li> <li>4. Selected professional articles</li> </ol>							
<i>1.12. Quality control which ensures the acquisition of the corresponding knowledge, skills and competences after the completion of the study.</i>							
<p>At the end of the semester the students fill in an anonymous questionnaire. The comments, suggestions and information in the questionnaire and the evaluation procedures are to be used to improve lectures, exercises and other ways of work with students. Self-evaluation of teaching stuff is aimed at making some corrections in order to improve the quality of teaching.</p>							
<i>1.13. Expected competences</i>							
<ul style="list-style-type: none"> <li>- Professional level of skills of applying the methods and techniques of operational and strategic controlling.</li> <li>- Well-developed analytical approach to controlling aimed at successful management.</li> <li>- Cost management.</li> </ul>							