

COURSE DESCRIPTION

Name of the higher education institution: <i>University of Prešov</i>	
Name of the faculty/ university workplace: <i>Faculty of Management and Business</i>	
Course Code: <i>7KMN/CONT-ER/26</i>	Course title: <i>Controlling</i>
Type, scope and method of educational activity: <i>Type of educational activities: lectures and seminars</i> <i>Scope of training activities: 2 h lecture and 1 h seminar per week</i> <i>Method of learning activities: combined; max. 30 % distance learning, via MS Teams, Moodle or other application and platforms.</i>	
Number of credits: 5	
Recommended semester of study: <i>3rd year, 5st semester</i>	
Degree of higher education: 1.	
Prerequisites: -	
Conditions for passing the course: <i>Method of evaluation and completion of the course: final exam</i> <i>The condition for successful completion of the course:</i> <i>The final grade is the sum of the sub-assessment activities during the semester (completion of selected practical tasks and a written exam, on which a student can get max. 30%, with a minimum of 15 % required) and the final exam (on which a student can get max. 70 %, with a minimum of 35 % required).</i> <i>A condition for successful completion of the course is to obtain at least 50% of the total score (combined from the continuous assessment and the final written exam).</i> <i>The success criteria for the grading levels are as follows:</i> <i>A: 100.00-90.00%; B: 89.99-80.00%; C: 79.99-70.00%; D: 69.99-60.00%; E: 59.99-50.00%; FX: 49.99 and below. A student scoring less than 50% will be graded FX. Passing the course is contingent upon successful completion of the specified prerequisites and fulfillment of the conditions of participation according to the Student Regulations of University of Prešov.</i>	
Learning outcomes: <i>The graduate will acquire the following knowledge, skills and competences.</i> <i>Knowledge:</i> <i>After getting acquainted with the basic categories of controlling, the student has an adequate level of understanding of the issue and explanation skills at the required level.</i> <i>The student is able to:</i> <ul style="list-style-type: none">- <i>define basic controlling concepts;</i>- <i>describe the differences between control and controlling;</i>	

- *explain the relationships and connections between the various subsystems of controlling;*
- *define and describe differences in the tasks and functions of financial and cost controlling, as well as operational and strategic controlling;*
- *distinguish tasks, functions, methods as well as applied documents in cost and financial controlling of the company;*
- *define basic information sources for the proper functioning of controlling;*
- *describe the process of introducing controlling in the management of the company;*
- *define the structure of controlling reports;*
- *define the requirements for creating the EIS for controlling purposes.*

Skills:

The student has the ability to make use the acquired knowledge in the practice. The student is able to:

- *choose a suitable controlling method or tool;*
- *use data analysis tools for controlling calculations,*
- *use selected tools of financial and cost controlling;*
- *apply selected investment controlling tools;*
- *use the methodology of calculating the contribution margin to cover fixed costs and generate profit;*
- *use knowledge to analyze the differences between the actual and planned values of the company;*
- *apply selected indicators of investment efficiency evaluation;*
- *apply the acquired controlling knowledge when applying for a job in various positions in business economics;*
- *apply the acquired knowledge for the creation of the company's controlling system,*
- *apply the acquired knowledge when preparing controlling reports*

Competences:

The student is able to use the knowledge and skills gained from this subject in positions in various sectors of the economy. The skills and knowledge will help the student in their professional, financial and personal development. The student is able to:

- *create a database necessary for controlling calculations,*
- *calculate selected financial controlling indicators and interpret them;*
- *calculate selected cost controlling indicators and interpret them;*
- *calculate selected investment controlling indicators and interpret them;*
- *calculate the cost of the product;*
- *make a price calculation of the product;*
- *calculate the contribution margin to cover the company's fixed costs and make a profit;*
- *analyze the differences between the actual and planned data of selected economic goods;*
- *assess the suitability of the company's investment plan;*
- *use the available tools for processing controlling reports;*
- *communicate their knowledge when applying for a job in various sectors of the economy.*

Course content:

1. *Controlling - basic concept, development, functions, tasks and philosophy.*
2. *Controlling subsystems – strategic and operational controlling.*
3. *Data analytics for handling selected corporate controlling tasks and the potential applications of AI.*
4. *Financial controlling, its function, tasks and tools.*
5. *Selected financial controlling calculations for financial decision making.*
6. *Cost controlling, its function, tasks and tools.*
7. *Managerial and cost accounting and their connection to controlling.*
8. *Selected cost calculations for the decision-making in the company.*
9. *Work with contribution margin in selected decision-making tasks.*
10. *Investment controlling and decision-making on the company's investments.*
11. *Development of a corporate controlling system and new approaches to controlling, digital controlling.*
12. *The use of BI to visualize data and prepare controlling reports of the company.*
13. *The Controller in the Digital Age.*

Recommended literature:

- BEHÚNOVÁ, A., L. KNAPCIKOVA a M. BEHÚN, (2023). *Company Controlling*. Cham: Springer. ISBN 978-3-031-13152-3.
- BEHRINGER, S. (2023). *Financial Controlling*. Germany: Springer Fachmedien Wiesbaden. ISBN 978-3-658-40527-4.
- GADATSCH, A. (2023). *IT controlling - From IT Cost and Activity Allocation to Smart Controlling*. Germany: Springer Vieweg Wiesbaden. ISBN 978-3-658-39269-7.
- OAKLAND, J., a R. OAKLAND, (2024). *Statistical Process Control and Data Analytics* (8th ed.). Routledge. Available from: <https://doi.org/10.4324/9781003439080>.
- BOOKS, M. H. M., J. LIAU and L. BASTICK, (2024). *Financial Modelling in Power BI: Master Subtotals, Functions, and Advanced Excel Tricks in Minutes!* Nemecko: Packt Publishing. ISBN 978-1-61547-161-4.
- HORVÁTH & PARTNERS MANAGEMENT CONSULTANTS, (2020). *The Controlling Concept: Cornerstone of Performance Management*. München (Germany): Verlag Franz Vahlen GmbH,. ISBN 978-981-12-1864-4. Available from: <https://dx.doi.org/10.1142/11778>.
- HANSEN, D.R., M M., MOWEN and D. L. HEITGER, (2021). *Cost Management*. Boston: Cengage, 5th Ed. Cengage Learning. ISBN 978-0357141090.
- WEBER, J. (2019). *Controlling - developmental trends and future perspectives*. In: U. Schäffer (ed.). *Behavioral Controlling*, pp. 125-144. Wiesbaden: Springer Gabler. Available from: https://doi.org/10.1007/978-3-658-25983-9_8.

Language which is necessary to complete the course: *English Language*

Notes:

Distribution of student workload:

23% of workload – direct teaching activities (lectures, seminars)

33% of workload – independent student work (preparation for seminars, preparation for a written exam, solving assigned practical tasks)

44% of workload – self-study

Students with specific needs are provided with an individualized approach based on the recommendation of the faculty coordinator for students with specific needs.

In the case of distance learning, teaching and assessment will take place via Microsoft Teams, Moodle (LMS), or other applications and platforms (using official email addresses: @unipo.sk, @smail.unipo.sk).

Course evaluation:

Total number of students assessed: -

A	B	C	D	E	FX

Lecturers:

Lecturer: doc. Ing. Martina Mokrišová, PhD., doc. Ing. Jarmila Horváthová, CSc.

Seminar leader: doc. Ing. Martina Mokrišová, PhD., doc. Ing. Jarmila Horváthová, CSc.

Date of last change: 01.03.2026

Approved by: