MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
Federal State Budgetary Educational Institution of Higher Education
«KAZAN STATE POWER ENGINEERING UNIVERSITY»
(FSBEI HE «KSPEU»)

APPROVED
Director of the Institute of Digital Technologies and Economics
_____Zainullin R.R.
«24»_____February_____2026

WORK PROGRAM FOR THE DISCIPLINE

B1.V.ED.01.02.05 Controlling in organizational management

Field of training — 38.03.02 Management

Qualification — Bachelor's Degree

Kazan, 2026

Program developed by:

Department name	Position, academic degree, academic title	Full name Developer
Management	Doctor of Social Sciences, prof.	Makhiyanova A.V.

Approval	Name of department	Date	Minute s No.	Signature
Approved	Management	10.02.2026	Protocol №5	Head of Department, Doctor of Social Sciences, Professor Makhiyanova A.V.
Agreed	Management	10.02.2026	Protocol №5	Head of the Department., Doctor of Social Sciences, prof.Makhiyanova A.V.
Agreed	Educational and Methodological Council of IDTE	24.02.2026	Protocol №6	Director, Ph.D., Associate Professor, Zainullin R.R..
Approved	Scientific Council of IDTE	24.02.2026	Protocol №6	Director, Ph.D., Associate Professor, Zainullin R.R.

1. Purpose, objectives and planned learning outcomes for the discipline

(*Goals and objectives of the discipline corresponding to the goals of the educational programme)*

The aim of the course «Controlling in Organisational Management» is to develop theoretical knowledge and practical skills relating to the organisation and implementation of controlling systems within enterprises. Studying the course «Controlling in Organisational Management» is essential for gaining a comprehensive understanding of the principles and patterns of enterprise economic management, with a view to enhancing its efficiency. The objectives of the course are: to develop a holistic understanding of controlling as a control and information system for managing an enterprise's development; to master the main methods and levers of control, methods for measuring costs and performance, and for determining key performance indicators; to develop a comprehensive understanding of modern control methods and techniques aimed at increasing enterprise value and the specifics of their application in the development and justification of management decisions; to identify the characteristics of strategic and operational controlling within the enterprise management system; and to examine the organisational aspects of establishing a controlling system within the enterprise.

Competencies and indicators developed in learners:

Competence code and name	Indicator code and name
PC-1.3 Uses advanced information technologies to process and analyze information in order to organize work on designing methods for implementing management processes	Knowledge: Visual modelling languages (Knowledge 1) Systems theory (Knowledge 2) The subject area and specific nature of the organisation's activities, to a degree sufficient to solve business analysis tasks (Knowledge 3) Be able to: Identify, record, analyse and classify risks, and develop a set of measures to minimise them (C.1) Document the results of business analysis in accordance with the chosen approaches (C.2) Identify links and interdependencies between elements of business analysis information (C.3) Apply information technology to the extent necessary for the purposes of business analysis (U.4) Analyse internal (external) factors and conditions affecting the organisation's activities (U.5) Analyse the requirements of stakeholders in terms of the quality criteria defined by the selected approaches (U.6) Evaluate the effectiveness of the solution in terms of the selected criteria (U.7)
	Assess the business case for implementing the solution in terms of the selected performance indicators (U.8) Define the scope and boundaries of

	the work (U.9)

2.Place of the discipline in the OP structure

Prerequisite subjects (modules), practical placements,research projects, ect.

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Subsequent subjects (modules), practical placements, research projects, ect.

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3. Structure of the discipline

3.1. Structure of the discipline

For full-time education

Type of academic work	Total ZE	Total hours	Semester(s)	
			3	4
TOTAL WORKLOAD OF THE DISCIPLINE	7	252	180	72
CONTACT WORK*	2,5	92	63	29
AUDIT WORK	1,9	68	44	24
Lectures	0,7	26	14	12
Practical (seminar) sessions	1,2	46	30	12
Laboratory work	0	0	0	0
STUDENT INDEPENDENT WORK	4,1	148	100	48
Preparation of teaching materials	0,4	15	10	5
Course project	0	0	0	0
Term paper	0	0	0	0
Preparation for the mid-term assessment	1	36	36	0
Mid-term assessment:			E	KP
			-	-

For part-time study

Type of academic work	Total ZE	Total hours	Semester(s)
			8
TOTAL WORKLOAD FOR THE COURSE	7	252	252
FACE-TO-FACE WORK*	0,8	28	28
CLASSROOM WORK	0	0	0
Lectures	0	0	0
Practical (seminar) sessions	0	0	0
Laboratory work	0	0	0
STUDENT INDEPENDENT WORK	5,4	193	193
Preparation of teaching materials	3,5	126	126
Course project	0	0	0

Term paper	0	0	0
Preparation for the mid-term assessment	0,2	9	9
Mid-term assessment:			E
			KP

3.2. Course content, organised by sections and types of classes

Course modules	Total hours	Breakdown of workload by type of academic work				Forms and types of control	Indicator indices for the competencies being developed
		lectures	lab. work	practical classe	independent wor		
Section 1.	56	10		10	36	TK1	Zn. 1, Zn.2, Zn.3, U.1, U.2, U.3, U.4, U.5, U.6,U.7, U.8, U.9
Section 2.	88	4		20	64	TK2	Zn. 1, Zn.2, Zn.3, U.1, U.2, U.3, U.4, U.5, U.6,U.7, U.8, U.9

Exam	36				36	**OM 1**	Zn. 1, Zn.2, Zn.3, U.1, U.2, U.3, U.4, U.5, U.6,U.7, U.8, U.9
Total for the 7th semester	**180**	**14**	**0**	**30**	**136**		Zn. 1, Zn.2, Zn.3, U.1, U.2, U.3, U.4, U.5, U.6,U.7, U.8, U.9
Section 3	36	6	0	6	24	TK 3	Zn. 1, Zn.2, Zn.3, U.1, U.2, U.3, U.4, U.5, U.6,U.7, U.8, U.9
Section 4	36	6	0	6	24	TK 4	Zn. 1, Zn.2, Zn.3, U.1, U.2, U.3, U.4, U.5, U.6,U.7, U.8, U.9
Credit	0	0	0	0	0	**OM 2**	Zn. 1, Zn.2, Zn.3, U.1, U.2, U.3, U.4, U.5, U.6,U.7, U.8, U.9
Total for the 8th semester	**72**	**12**	**0**	**12**	**48**		Zn. 1, Zn.2, Zn.3, U.1, U.2, U.3, U.4, U.5, U.6,U.7, U.8, U.9
TOTAL	**252**	**26**	**0**	**42**	**184**		

3.3Course content

Section 1. Theoretical foundations of management control in organisational management

Section 2. Types of management accounting. The mechanism for implementing management accounting within an organization

Section 3. Elements of the management accounting system

Section 4. Organisational and methodological principles for the development and implementation of a management accounting system

3.4 Thematic plan for practical classes

Section 1. Theoretical foundations of management controlling

Section 2. Types of management controlling. Mechanisms for implementing management controlling within an organisation

Section 3. Elements of the management accounting system

Section 4. Organisational and methodological foundations for the creation and implementation of a management accounting system

3.5.Syllabus for laboratory work

«This type of work is not included in the curriculum.»

3.6. Course project / coursework

«This type of work is not included in the curriculum.»

4. Assessment of learning outcomes

The assessment of learning outcomes for this course is carried out through continuous assessment and mid-term assessments, conducted using a marks and grades system (MGS).

Grading scale for learning outcomes in this course:

Code	Code	Planned	The indicator's level of development			
Competencies	indicator competence	learningoutcomes for the discipline	Skills			
			High	Middle	Below average	Low
			from 85 to 100	from 70 to 84	from 55 to 69	from 0 to 54
			Grading scale			
			Excellent	Good	Satisfactory	Unsatisfactory
			Counted			Not counted
PC-1.3 Uses advanced information technologies to	Uses cutting-edge information technologies to process and analyse information with a view to organising work on the design of methods for implementing management processes	To know:	Level of knowledge of the language of visual modelling (Knowledge 1) theory and systems (Knowledge2)subject area and specifics of the organisation's activities to an extent sufficient for solving business analysis tasks (Knowl. 3) to an extent corresponding to the training programme, without errors	Level of knowledge of the language of visual modelling (Knowl.1)theory and systems (Knowl.2)the subject area and specifics of the organisation's activities to an extent sufficient for Solving business analysis tasks (Knowl.3) to an extent corresponding to the training programme, there are several minor errors	Minimum required level of knowledge of visual modelling (Knowl. 1) and system theory (Knowl.2) subject-specific field and the specifics of the organisation's activities to an extent sufficient for solving business analysis tasks (Knowledge 3),and there are many minor errors	Level of knowledge of visual modelling languages (Knowl.1) theory and systems (Knowl.2)subject area and specifics of the organisatin's activities to a degree sufficient for solving business-analysis tasks (Knowledge3)below minimum requirements, there are gross errors

process and analyze information in order to organize work on designing methods for implementing management processes						
		To know:				
			Knowledge of leading domestic and international practices in the organisation and management of production, as well as in organisational and managerial decision-making processes, is in line with the training programme	Is familiar with leading domestic and international practices in the organisation and management of production, as well as the main processes involved in making organisational and managerial decisions, but makes a few errors when applying this knowledge	Has some knowledge of leading domestic and international practices in the organisation and management of production, as well as the main processes involved in organisational and managerial decision-making, but makes a number of minor errors when applying this knowledge	Fragmentary knowledge of domestic and international experience in the organization of production management,and of the key processes involved in making organisational and management decisions,leads to serious errors when applying this knowledge
		Be able to:				
			Is able to:develop	Is able to:develop	Is able to:develop	The department

			organisational and managerial solutions, and carry out calculations when formulating organisational and economic	organisational and management solutions, and perform calculations when formulating organisational and economic	key organisational and managerial solutions, and carry out standard calculations when formulating organisational and	develops organisational and management solutions, and performs standard calculations when drawing up organisational and

Assessment materials for ongoing monitoring and mid-term assessment are provided in the Appendix to the course syllabus.

The full set of assignments and materials required for assessing learning outcomes for the course is held at the department responsible for developing the course.

5 Teaching, methodological and information resources for the course.

5.1. Teaching and methodological support

5.1.1 Key reading

1. Controlling and Personnel Audit: A Study Guide / A. L. Gendon, E. A. Korotkova, S. A. Ledneva [et al.]; edited by A. A. Litvinyuk.— Moscow: KnoRus, 2020. -295 pp._ISBN 978-5-406-07414-5.-

URL: https://book.ru/book/932551.— Text: electronic.

2. Moskvitin, G. I., A Study of Integration Processes in Enterprise Management Systems Based on the Concept of Controlling: Monograph / G. I. Moskvitin, A. P. Kovalenko, Yu. I. Kovalenko, M. M. Taraskin. — Moscow: Rusains, 2020. — 152 p. ISBN 978-5-4365-4709-1.
URL:https://book.ru/book/936039. Text: electronic.

5.1.2 Further reading

1. Personnel Management: A Practical Guide / ed. by R. G. Khuziashev. – Kazan: KGEU, 2021. – 33 pp. — URL:

https://lib.kgeu.ru.-. Text: electronic. – For further reading.

2. Moskvitin, G. I., A Study of Integration Processes in Enterprise Management Systems Based on the Concept of Controlling: Monograph / G.

I. Moskvitin, A. P. Kovalenko, L. I. Kovalenko, M. M. Taraskin. — Moscow: Rusains, 2020. — 152 p. — ISBN 978-5-4365-4709-1. — URL:

https://book.ru/book/936039. — Text: electronic

3. Nikiforova, N. A., Controlling and Analysis: The Management Effect.

Monograph: monograph / N. A. Nikiforova, S. N. Milovidova, T. B. Izzuka, M. M. Basova. — Moscow: KnoRus, 2021.—272 pp.— ISBN 978-5-406-08806-7.

URL: https://book.ru/book/941518. — Text: electronic.

5.2Information support

5.2.1 Electronic and online resources

No.	Titles of electronic and online resources	Link
1	*Encyclopaedias, dictionaries*	https://www.rubricon.com
2	*A single point of access to*	https://window.edu.eu

5.2.2 Professional databases / Information and reference systems

No.	Names of professional databases	Address	Access mode
1	*eLIBRARY.RU*	www.elibrary.ru	www.elibrary.ru
2	*National Electronic Library (NEL)*	https://rusneb.ru	https://rusneb.ru
3	*eLIBRARY.RU Academic Digital Library*	www.elibrary.ru	www.elibrary.ru
4	*Federal Education Portal «Economics, Sociology, Management»*	http://ecsocman.hse.ru	http:// ecsocman.hse.ru
5	*Ministry of Economic Development of the Russian Federation*	https://economy.gov.ru	https:// economy.gov.ru
6	*Russian State Library*	www.rsl.ru	www.rsl.ru
7	*The international abstract database of scientific publications, zbMATH*	https://zbmath.org/	https:// zbmath.org/
8	*SpringerLink: an international Abstract and citation database of scientific publications*	http:// link.springer.com	http:// link.springer.com

9	*Education portal*	http://www.ucheba.com/	http:// www.ucheba.com/

5.2.3 Licensed and freely distributable software for the course

6. Logistical support for the course

Title of the academic assignment	Name of the lecture theatre or specialist lab	List of required equipment and teaching aids
Lectures	Lecture theatre for holding lecture-style classes	Specialised educational furniture, technical teaching aids used to present educational information to a large audience (multimedia projector, computer (laptop), screen), demonstration equipment,visual teaching aids
Practical sessions	Classroom from conducting Seminars of a seminar-style nature, group and individual consultations, ongoing monitoring and interim assessments	Specialist educational furniture, technical teaching aids(multimedia projector, computer (laptop), screen) etc.
Independent study	Computer room with B-600a Internet connection	Specialist educational furniture for 30 seats 30 computers,teaching aids (multi-media projector, computer (laptop),(screen), videocameras, software
	Library reading room	Specialist furniture, computer equipment with internet access and access to the EIOS, a screen, a multimedia projector, software

7.Features of organising educational activities for people with disabilities

People with disabilities and those with special educational needs are able to move freely between teaching and laboratory buildings, access all floors of these buildings, and attend classes and use other facilities in a manner that takes into account their specific physical and mental development and health conditions.

To facilitate the education of students with disabilities and those with musculoskeletal impairments, unobstructed access to all teaching facilities is provided. Information regarding the special arrangements made for students with disabilities is available on the university's website at www.kgeu.ru. Technical assistance from an assistant is available, as well as the services of sign language interpreters and deaf-blind interpreters.

To facilitate the understanding of reference and teaching materials by students with special educational needs and disabled students with hearing impairments, the following arrangements are in place:

- to aid orientation in the lecture theatre, signals are used to indicate the start and end of the lesson (the word 'bell' is written on the board);

- the teacher attracts the attention of a student with hearing impairment by gesture (placing a hand on their shoulder or giving a gentle tap);

- when speaking to a student, the teacher looks at them, speaks clearly in short sentences, and ensures that lip-reading is possible;

Compensation for difficulties in the speech and intellectual development of students with hearing impairments is provided through:

- the use of diagrams, charts, drawings and computer presentations with hyperlinks providing commentary on specific elements of the image;

- the regular use of exercises to graphically highlight the essential features of objects and phenomena;

- ensuring that the student has the opportunity to receive targeted advice via email as required.

To adapt the reference, teaching and educational materials provided for by the educational programme in the chosen field of study to the needs of people with special educational needs and those with visual impairments, the following conditions are ensured:

- the official website is adapted to take into account the specific needs of visually impaired people, and reference information on the timetable of classes is provided in large print;

- the teaching staff member and their interlocutor (if necessary), present during the lesson, introduce themselves to the students, with the person being addressed by the teaching staff member being named each time;

- the actions, gestures and movements of the teaching staff member are briefly and clearly explained;

- printed information is provided in large print (18 point or larger) and is read aloud in full;

- the necessary level of lighting in the rooms is ensured;

- students are given the opportunity to use computers during lessons and the right to record explanations on a voice recorder (at the students' request).

The format of ongoing and interim assessments for students with special educational needs and disabilities is determined by the teaching staff in accordance with the curriculum. Where necessary, students with special educational needs and disabled students, taking into account their individual psychological and physical characteristics, are given the opportunity to undertake interim assessments orally, in writing on paper, in writing on a computer, in the form of a test, etc., or are granted additional time to prepare their answers.

8. Guidelines for teachers on organising educational work with pupils.

The methodological framework for the educational process is one of the key factors in ensuring high-quality education. By demonstrating a high level of professionalism, erudition, a clear civic stance, self-discipline and a creative approach to solving professional challenges, university lecturers contribute to the development of well-rounded individuals throughout the educational process.

When teaching a subject, the lecturer may use the following methods of educational work:

- methods for shaping personal awareness (conversation, debate, persuasion, instruction, supervision, explanation, example, self-control, storytelling, advice, persuasion, etc.);

- methods for organising activities and shaping behavioural experience (assignments, public opinion, pedagogical requirements, instructions, training, creating educational situations, training sessions, exercises, etc.);

- methods of motivating activity and behaviour (approval, encouragement of social activity, reprimand, creation of situations of success, creation of situations for emotional and moral experiences, competition, etc.)

When delivering the course, the teacher must take into account the following areas of educational activity:

Civic and patriotic education:

- fostering in students a holistic worldview, a Russian identity, respect for their family, society and the state, for the spiritual, moral and socio-cultural values accepted within the family and society, and for the national, cultural and historical heritage; fostering a desire to preserve and develop this heritage;

- fostering in students an active civic stance based on the traditional cultural, spiritual and moral values of Russian society, to enhance their ability to exercise their constitutional rights and fulfil their duties responsibly;

- developing students' legal and political culture, and expanding their constructive participation in decision-making that affects their rights and interests, including through various forms of self-organisation, self-governance and socially significant activities;

- the formation of personal motivations, moral and value-based attitudes that enable individuals to resist extremism, xenophobia, discrimination on social, religious, racial or national grounds, inter-ethnic and inter-confessional intolerance, and other negative social phenomena.

Spiritual and moral education:

- fostering a sense of dignity, honour and honesty, conscientiousness, and respect for parents, teachers and the older generation;

- developing the principles of collectivism and solidarity, a spirit of mercy and compassion, and the habit of caring for people in difficult life situations;

- fostering solidarity and a sense of social responsibility towards people with disabilities, and overcoming psychological barriers towards people with disabilities;

- developing an emotionally rich and spiritually elevated attitude towards the world, and the ability and skills to convey one's aesthetic experience to others.

Cultural and educational development:

- developing an aesthetic view of the world;

- fostering respect for the cultural values of one's hometown, region and country;

- enhancing students' cognitive engagement.

Scientific and educational development:

- developing a scientific worldview in students;

- developing the ability to acquire knowledge;

- developing skills in the analysis and synthesis of information, including in the professional field.

Changes and approvals for the new academic year

No.	Section number of the amendment	Date of amendment	Summary of changes	‘Approved’ Head of the Department responsible for the subject	‘Approved’ by the Chair of the Academic Council of the Institute (Faculty) to which the graduating class belongs
1	2	3	4	5	6
1					
2					
3					

Appendix to the course syllabus

KSPEU

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ASSESSMENT MATERIALS
for the discipline

B1.V.ED.01.02.05 Controlling in organizational management

(Name of the discipline in accordance with the curriculum)

Kazan, 2026

Assessment materials for the course are designed to evaluate learning outcomes against the indicators of competence attainment.

The assessment of learning outcomes for the course is carried out through continuous assessment and interim assessments, conducted using a marks-and-grades system.

1.Process flow chart

Semester3

Section title	Forms and types of control	Key performance indicators					
		I current контроль	Bonus points for TC1	II current контроль	Bonus points for TC2	Total	Mid-term assessment
Chapter 1. 'Theoretical Foundations of Management Accounting in Organisational Management'	**TK1**	**15**	**0-10**			**15-25**	**15-25**
Test		15					
Section 2. 'Types of management accounting. The mechanism for implementing management accounting within an organisation'	**TK2**			**15**	**0-15**	**15-30**	**15-30**
Written survey				15			
Mid-term assessment (exam)	**OM**						**0-45**
In writing, regarding the tickets							0-45

Semester 8

Section title	Forms and types of control	Key performance indicators					
		I current контроль	Bonus points for TC1	II current контроль	Bonus points for TC2	Total	Mid-term assessment
Section 3. 'Elements of the Controlling System'	**TK 3**	**15**	**0-10**	**15-25**	**15-25**		**0-100**
Completion of individual assignments (essays)							0-45
Defence of the coursework project		15					0-55
Chapter 4. 'Organisational and methodological foundations for the creation and implementation of a management accounting system'	**TK 4**	15	0-15	15-30			

Case study				15			
Mid-term assessment (test)	**OM**						**0-45**
Mid-term assessment assignment							0-45

2. Assessment materials for ongoing monitoring and interim assessments

Grading scale for learning outcomes in the discipline:

Competency code	Competence indicator code	Planned learning outcomes for	Level of development of the competency indicator			
			High	Middle	Below average	Low
		discipline	from 85 to 100	from 70 to 84	from 55 to 69	from 0 to 54
			Grading scale			
			Excellent	Good	Satisfactory	Unsatisfactory
			Counted			Not counted
PK 1.3 Uses advanced information technologies to process and analyze information in order to organize work on designing methods for implementing management processes	Uses cutting-edge information technology to process and analyse information with a view to organising work on the design of methods for the implementation of management processes	To know:				
			Level of knowledge of the language of visual modelling (Knowl.1)theory and systems(Knowl.2)subject area and specifics of the organisation's activities to an extent sufficient to solve business analysis tasks (Knowl. 3) to an extent corresponding to the training programme, without errors	Level of knowledge of the language of visual modelling (Knowl. 1) theory and systems (Knowl.2) subject area and the specifics of the organisation's activities to an extent sufficient for Solving business analysis tasks (Knowl. 3) to an extent corresponding to the training programme, with a few minor errors	Minimum required level of knowledge of visual modelling (Knowl. 1) and system theory (Knowl.2) in the subject area and specifics of the organisation's activities, to an extent sufficient for solving business analysis tasks (Kn.3),has room for many non-fatal errors	Level of knowledge of the language of visual modelling (Know.1)theory and systems (Knowledge 2) the subject area and specifics of the organisation's activities to a degree sufficient for solving business analysis tasks (Knowledge 3) below minimum
		Be able to:				
			Demonstrated all key skills in	Demonstrate all key skills in	Demonstrated all key skills in	Not demonstrate the core

			identifying, recording, analysing and classifying risks, and developing comprehensive measures to minimise them (U.1), documenting business analysis in accordance with selected approaches (U.2), identify links and dependencies between elements of business analysis information (U.3) apply information technologies to the extent necessary for the purposes of business analysis (U.4), analyse internal (external) factors and conditions affecting the organisation's activities (U.5),analyse the requirement	identifying ,recording, analysing and classifying risks, and developing comprehensive measures to minimise them (U.1),document business analysis in accordance with selected approaches (U.2),identify links and dependencies between elements of business analysis information(U.3) apply information technologies to the extent necessary for the purposes of business analysis (U.4),analyse internal (external) factors and	identifying, recording, analysing and classifying risks, and developing comprehensive measures to minimise them (U.1),documenting business analysis in accordance with selected approaches (U.2),identify links and dependencies between elements of business analysis information (U.3) apply information technologies to the extent necessary for the purposes of business analysis (U.4),analyse internal (external) factors and conditions affecting the organisation's activities (U.5),analyse the requirements of	skills to identify,record,analyse and classify risks and develop comprehensive measures to minimise them (U.1),document the results of business analysis in accordance with the selected approaches (U.2),identify relationships and dependencies between elements of business analysis information (U.3) apply information technologies to the extent necessary for the purposes of business analysis (U.4),analyse internal (external) factors and conditions affecting the organisation's performance (U.5) , analyse the

			s of stakeholders in terms of quality criteria,as defined by the selected approaches (U.6),assess the effectiveness of the solution from the perspective of the selected criteria (U.7),assess the business-feasibility of implementing the solution in terms of the selected performance indicators (U.8),model the scope and boundaries of the work (U.9)	conditions affecting the organisation's activities (U.5),analyse the requirements of stakeholders in terms of quality criteria,as defined by the selected approaches (U.6), assess the effectiveness of the solution from the perspective of the selected criteria (U.7),assess the business-feasibility of implementing the solution in terms of the selected performance indicators (U.8),model the scope and boundaries of the work (U.9) with minor shortcomings	stakeholders in terms of quality criteria,as defined by the selected approaches (C.6),assess the effectiveness of the solution from the perspective of the selected criteria (C.7),assess the feasibility-feasibility of implementing the solution in terms of the selected performance indicators (U.8),model the scope and boundaries of the work (U.9),minor errors occur	requirement of stakeholders from the perspective of quality criteria defined by the selected approaches (U.6), assess the effectiveness of the solution in terms of the selected criteria (U.7), assess the business feasibility of implementing of the solution from the perspective of selected performance indicators (U.8),model the scope and boundaries of the work (U.9), there is scope for gros serrors

A grade of «Excellent» is awarded for the completion of calculation assignments during the semester; test exercises; a thorough understanding of the technical methods for calculating material consumption rates; and comprehensive, well-reasoned answers to the examination questions (theoretical and practical tasks);

A «Good» grade is awarded for completing calculation assignments during the semester; test tasks; an understanding of the technical methods for calculating material consumption rates; and answers to the exam questions (theoretical or practical task);

A «Satisfactory» grade is awarded for the completion of calculation assignments during the semester and test assignments;

An «Unsatisfactory» grade is awarded for poor and incomplete completion of calculation assignments during the semester and test assignments..

3. List of assessment tools

A brief description of the assessment methods used for ongoing monitoring of student progress and interim assessment in this subject:

Name of the assessment tool	Brief description of the assessment tool	Description of the assessment tool
Case study (CS)	A problem-based task in which the student is asked to reflect on a real-life, professionally oriented situation necessary for solving the problem	Tasks for solving the case-task
About the selection(topics)	Knowledge of the basic concepts of the topic/ section/ subject	List of definitions of key concepts for the topic/subject
Abstract (Rfr)	A piece of independent work by a student, taking the form of a written summary of the findings of a theoretical analysis of a specific academic (teaching and research) topic	Essay topics
Test (Test)	A system of standardized tasks that enables the process of assessing a learner's knowledge and skills to be automated	Set of test questions

4. A list of assessment tasks or other materials required to assess the knowledge, abilities and skills that characterise the stages of competence development during the course of study

Semester 7

For ongoing monitoring of TK1:

Competency assessed: PC-1.3 Uses advanced information technologies to process and analyse information with a view to organising the design of methods for implementing management processes

Test

Question	*Possible answers*
Controlling - is:a business.	a) A tool used to draw up company budgets.
	b) A tool for strategic and operational management
	A tool used to make management decisions.
	d) The process of management accounting within an organisation
2) Controlling ensures:	a) The methodological framework for carrying out core management functions.
	The information base for carrying out core management functions.
	c) The legal framework for the performance of core management functions.
	d) All answers are correct.
3) What is the aim of controlling?	a) To carry out management accounting within the organisation.
	b) Analyse all incoming information.
	c) Achieving all the objectives set for the organisation.
	d) There is no correct answer.

For ongoing monitoring of TC2:

Competency assessed: PC-1.3 Uses advanced information technologies to process and analyse information with a view to organising the design of methods for implementing management processes

List of sample questions for the oral examination:

1. Explain the nature and key principles of management accounting
2. Describe the role of management accounting in business management and its relationship with other management functions
3. Describe the structure and provide a detailed description of the sections of management accounting.
4. Explore the role of management accounting in crisis management
5. Describe the long-term and short-term objectives of management accounting.
6. Explain the concept of strategic controlling, its objectives and key performance indicators.
7. Describe the scope and objectives of operational controlling, its key performance indicators, and the specific features of their calculation.
8. Explain the relationship between operational and strategic management accounting.
9. State the main purpose of financial information for management accounting and its types.
10. Explain the role of planning, accounting and analysis of business activities within the management accounting system.

For the mid-term assessment:

Exam questions

1. Describe the emergence of management accounting
2. Explain the meaning of the terms «control» and «controlling»
3. Please list the objectives and tasks of management accounting
4. Discover the benefits of management accounting.
5. List the principles of management accounting and explain what they entail
6. List the key activities of the management accounting department
7. List the types of management accounting and explain what they are
8. Explore the role of management accounting in crisis management
9. Explain the essence of strategic management accounting within an organisation
10. Explain the essence of management accounting