

General information		
Course instructor	Helga Maškarin Ribarić, PhD, Full Professor	
Name of the course	Controlling	
Study programme	Undergraduate study: Business Economics in Tourism and Hospitality Module: Hospitality Management	
Status of the course	compulsory	
Year of study	4 th	
ECTS credits and manner of instruction	ECTS credits	6 ECTS
	Number of class hours (L+E+S)	60 (30 + 0 + 30)
1. COURSE DESCRIPTION		
1.1. Course objectives		
The course objective is to instruct students to purposefully use the instruments of operative and strategic controlling in order to increase the business success and avoid business risks. Students will be trained to analyse and assess the economic position of business entities by analysing all relevant business activities that affect business results and success.		
1.2. Course enrolment requirements		
None.		
1.3. Expected learning outcomes		
<p>Upon mastering this course students are expected to be able to:</p> <ul style="list-style-type: none"> • interpret basic concepts and principles in the field of business analysis and controlling • to choose the appropriate set of operational and strategic controlling instruments for the purpose of collecting, analysing and synthesizing business information • identify and diagnose the positive and negative aspects, and evaluate the economic position of the business entity • formulate and argue (innovative) proposals for improving the business in order to increase business performance and avoid business risks • make own conclusions independently and present the results of the analysis • apply controlling principles for the purpose of coordinating and integrating business and enable business growth. 		
1.4. Course content		
Controlling – conceptualization, development determinants and phases. Controlling principles. Business analysis and controlling: methodology and methods, operative business diagnosis – analysis of financial results, revenues, costs, assets, financial situation, human resources. Performance indicators and systems of indicators. Financial and non-financial reporting. Managerial functions as controlling objects. Operative and strategic controlling. Coordinative and integrative function of controlling as prerequisite for business optimization and growth.		
1.5. Manner of instruction	<input checked="" type="checkbox"/> lectures <input checked="" type="checkbox"/> seminars and workshops <input type="checkbox"/> exercises <input type="checkbox"/> distance learning <input type="checkbox"/> fieldwork	<input checked="" type="checkbox"/> individual assignments <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratories <input type="checkbox"/> mentorship <input type="checkbox"/> other

1.6. Comments							
1.7. Student responsibilities							
Regular attendance and active participation in course/class activities.							
1.8. Monitoring of student work ¹							
Class attendance	2	Class participation		Seminar paper		Experimental work	
Written exam	1	Oral exam		Essay		Research	
Project		Continuous assessment	1,5	Report		Practical work	
Portfolio		Case study	0,5	Computing tasks	1		
1.9. Assessment of learning outcomes in class and at the final exam (procedure and examples)							
Assessment and evaluation of students in classes and at the final exam is conducted under the Rulebook on students' evaluation at the Faculty of Tourism and Hospitality Management. For each course there is a detailed course syllabus which coordinates activities, student load, learning outcomes and evaluation methods.							
1.10. Mandatory literature (at the time of submission of study programme proposal)							
1. Merchant, K.A. & Van der Stede, W.A. (2017) Management Control Systems: Performance Measurement, Evaluation and Incentives (4 th Edition). New York: Pearson. 2. Charifazdeh, M., Taschner, A. (2017) Management Accounting and Control: Tools and Concepts in a Central European Context, Weinheim: Wiley – VCH.							
1.11. Optional/additional literature (at the time of submission of the study programme proposal)							
1. Anthony, R.N., Govindarajan, V. (2007) Management Control Systems (12 th Edition).NY: McGraw – Hill International Edition. 2. Selected journal articles.							
1.12. Number of assigned reading copies in relation to the number of students currently attending the course							
Title					Number of copies	Number of students	
Merchant, K.A. & Van der Stede, W.A. (2017) Management Control Systems: Performance Measurement, Evaluation and Incentives (4 th Edition). New York: Pearson.					5		
Charifazdeh, M., Taschner, A. (2017) Management Accounting and Control: Tools and Concepts in a Central European Context, Weinheim: Wiley – VCH.					5		
1.13. Quality monitoring methods that ensure the acquisition of exit knowledge, skills and competences							

¹ IMPORTANT: Enter the appropriate proportion of ECTS credits for each activity so that the total number of credits equals the ECTS value of the course. Use empty fields for additional activities.

The quality of the program, the teaching process, the teaching skills and the level of the material acceptance will be established by means of a written evaluation of the extensive questionnaires and in other ways envisaged by the accepted standards, in accordance with the Rulebook on Quality Assurance and Improvement of the University of Rijeka and the Quality Assurance and Improvement of the Faculty of Tourism and Hospitality Management.