UNIRI

SVEUČILIŠTE U RIJECI UNIVERSITY OF RIJEKA
FAKULTET ZA MENADŽMENT U TURIZMU I UGOSTITELJSTVU
FACULTY OF TOURISM AND HOSPITALITY MANAGEMENT
OPATIJA, HRVATSKA CROATIA

GENERAL INFORMATION		
Course coordinator	Lorena Dadić Fruk, PhD, Assistant Professor	
Course title	**Controlling**	
Study programme	**University undergraduate study programme Business Economics in Tourism and Hospitality**	
Course status	**Compulsory**	
Year	4th	
ECTS credits and form of instruction	ECTS credits	6
	Number of hours (L+P+S)	60 (30+0+30)

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 course learning outcomes
Upon mastering this course students are expected to be able to: • 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. Types of teaching (add an 'X')	☒ lectures ☒ seminars and workshops	☒ independent task ☐ multimedia and network

	☐ practicals ☐ distance learning ☐ field-based learning			☐ laboratory ☐ mentoring work ☐ other _____		

1.6. Students' obligations

Regular attendance and active participation in course/class activities.

1.7. Monitoring students' work

Course attendance	2	Activity / Participation		Seminar paper		Experimental work	
Written exam	1	Oral exam		Essay		Research	
Project		Continuous assessment	1,5	Report		Practice	
Portfolio		Case study	0,5	Computing tasks	1		

1.8. Assessment and evaluation of student work during classes and at the final exam

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.

1.9. Essential reading and the number of copies provided in relation to the current number of course participants

Title	Number of copies	Number of students
Merchant, K.A. & Van der Stede, W.A. (2017) Management Control Systems: Performance Measurement, Evaluation and Incentives (4th 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	

1.10. Additional reading

1. Anthony, R.N., Govindarajan, V. (2007) Management Control Systems (12th Edition).NY: McGraw – Hill International Edition.
2. Selected journal articles.

1.11. Quality monitoring methods ensuring the acquisition of expected knowledge, skills and competencies

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.