

DESCRIPTION AND SYLLABUS

Name of the subject in Hungarian:	Controlling
Name of the subject in English:	Controlling
Credit value of the subject:	3
The code of the subject in the electronic study system:	BN-CONTRL-03-EA
Classification of the subject:	Obligatory
Language of instruction (in case of non-Hungarian courses):	English, Hungarian
Institute or department responsible for the subject:	Institute of Management
Course type and number of contact hours:	Lecture, class per week: 2, class per semester: 0
Mode of study: (Full-time / Part-time):	Full-time training
The semester in which the subject is open for registration:	2022/2023 1st semester
Prerequisite(s):	[Introduction to Accounting (fulfillment)]

THE PURPOSE OF THE SUBJECT, LEARNING OUTCOMES:

Students get an overview on the conceptual basics, objectives and contents of Controlling. They learn to understand the triangle of controlling targets: result, liquidity and value. Moreover, the difference between management accounting and financial accounting is being explained.

SUMMARY OF THE CONTENT OF THE SUBJECT

The underlying methods of business process and business performance analysis are being practiced and the basic approaches of budgeting and cost management are discussed.

STUDENT'S TASKS AND PLANNED LEARNING ACTIVITIES:

During the semester, the student must continuously acquire theoretical knowledge and use it to follow and understand the practical tasks.

EVALUATION OF THE SUBJECT:

At the end of semester, during the examination period students take a written paper. The paper covers the given literature, as well as the materials of the lectures. The paper has three different parts: essay test (questions with four possible answers), practical and theoretical questions. The ratio of theoretical and practical exercises is variable. The exam covers 100 points, so the total score is 100 points. An exam has 10 test questions. The student must answer correctly at least 50%. A candidate who does not reach it - independently of the rest parts of the paper - gets fail grade. In case of test questions, partial points can't be given. The student must collect at least one point from the theoretical questions, if anybody hasn't, he or she gets fail evaluation.

Contracted rating of the grade is determined based on the following limits:

0 -59% = (1) Fail

60 – 69% = (2) Pass

70 – 79% = (3) Satisfactory

80 – 89% = (4) Good

90 – 100% = (5) Excellent

Offered grade can be given: No.

OBLIGATORY READING LIST:

- Bragg, Steven M.: *Controller's guide to planning and controlling operations*. John Wiley, 2004
- Bragg, Steven M.: *The essential controller : an introduction to what every financial manager must know*. Wiley, 2012
- Merchant Kenneth: *Management Control Systems*, Pearson Education Limited, 2017

RECOMMENDED READING LIST:

- Anthony, Robert N.: *Management control systems*. McGraw-Hill Education, 2014