## SUBJECT SYLLABUS

<table>
<thead>
<tr>
<th>Subject name:</th>
<th>Controlling</th>
<th>Subject code:</th>
<th>ERN-0-0045T</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject type:</td>
<td>Compulsory</td>
<td></td>
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<tr>
<td>Number of hours:</td>
<td>2+2 credit</td>
<td>5</td>
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<tr>
<td>Semester:</td>
<td>I.</td>
<td>Classes:</td>
<td>Erasmus</td>
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</tbody>
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**Preconditions:** Accounting and Mathematics

**Coordinator:** Dr. Melles Hagos Tewolde PhD  
**Status:** Professor

**Instructor:** Dr. Melles Hagos Tewolde PhD  
**Status:** Professor

**Department:** Business Management

### The object of the course:
One of the main tasks of the management is to create harmony between the organization and its ever-changing environment, which is an effective means of controlling. Controlling is also a prerequisite for successful business operation. The controlling helps in the realization to be successful in business through the training, students are able to participate effectively in controlling system construction, operation and further development.

### Highlight of the course
Management and Controlling, Controlling system philosophy, Controlling approach and orientation study, variances analysis, controlling management information systems, management accounting, IT support of the controlling system of organizations. The strategic task of controlling, the development of organizational strategy, strategic controlling functions of the strategic planning, operational controlling subsystem, cost calculation methods, contribution margin and profit and loss calculation procedures, the controlling system of organization.

### Learning outcomes
Upon completion of this course, students should be able to
- understand controlling system,
- use the strategic planning and operational planning under controlling
- solve problems taken place in the given situation,
- examine the cause for differences,
- show the feedback,
- be aware of the different elements of calculation,
- know how to calculate rigid, flexible and break even calculations for mixed products,
- use to evaluate the methods of analysis for businesses.

### Topic of the course:
1. The structure of management and controlling,
2. Controlling system philosophy,
3. Approach orientation of controlling system,
4. Controlling system philosophy, II part
5. Variance analysis actual and planning variance
6. Controlling, Information, Management System
7. Management Accounting
8. Controlling IT support system, the strategic task of controlling the development of organizational strategy  
9. The tasks of strategic controlling of strategic planning  
10. The Operational Controlling Subsystem, cost Calculation Methods  
11. Cost, coverage and scoring procedures  
12. Controlling the system of appearance within the organization

| Teaching methods: | Theoretical:  
The teacher gives the necessary materials to learn, explains, analyses in class all the concepts and methods and clarifies the students’ doubt with help of examples.  
Practical:  
The students solve exercises applying the theoretical knowledge they have learned. |
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| Course Requirements: | We will be drawing heavily on the accounting vocabulary and concepts that you learned in Accounting. You are expected to have a thorough grasp of this material before beginning your study of finance.  
Your active participation in class is necessary, both for you and for your classmates. Your participation score will reflect my assessment of your attendance, your contributions to class discussions, and your overall positive demeanor during class. The semester will be closed by taking examination 70% of the total point and presenting during the semester, which include 30 % of your final results.  
Grades:  
90-100 5  
80-89 4  
70-79 3  
60-69 2  
0-59 1 failed. |
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| required materials: | • Managerial Accounting and Financial Control 8th edition, Published by Cengage Learning, ©2013  
• materials of the instructor PPT form |
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| Offered readings: |  |