



Table 2

Course description

COURSE DESCRIPTION							
Course instructor	Helga Maškarin Ribarić, PhD, Full Professor						
Name of the course	Controlling (Managerial Control)						
Study programme	Management of Sustainable Development						
Status of the course	compulsory						
Year of study	4 <sup>th</sup>						
ECTS credits and manner of instruction	ECTS credits		6				
	Number of class hours (L+E+S)		60 (30 + 0 + 30)				
<i>1. Course objectives</i>							
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 analyze and assess the economic position of business entities by analyzing all relevant business activities that affect business results and success.							
<i>2. Course enrolment requirements</i>							
<i>3. Expected learning outcomes</i>							
After mastering this course students are expected to be able to analyze and assess the economic position of the business entity and apply the instruments of operative and strategic controlling in order to increase the business success and avoid business risks.							
<i>4. Course content</i>							
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, creditworthiness. Business-analytical indicators and systems of indicators. Strategies and control systems for business management. Managerial functions as controlling objects. Operative and strategic controlling. Coordinative and integrative function of controlling as prerequisite for business optimization and growth.							
<i>5. Manner of instruction</i>	<input checked="" type="checkbox"/> lectures <input checked="" type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> distance learning <input type="checkbox"/> fieldwork		<input type="checkbox"/> individual assignments <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratories <input type="checkbox"/> mentorship <input checked="" type="checkbox"/> other				
<i>6. Comments</i>							
<i>7. Student responsibilities</i>							
Regular attendance and active participation in teaching activities.							
<i>8. Monitoring of student work<sup>1</sup></i>							
Class attendance	2,4	Class participation		Seminar paper		Experimental work	

<sup>1</sup> 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.



Written exam	1,1	Oral exam		Essay		Research	
Project		Continuous assessment	1,7	Report		Practical work	
Portfolio		Problem solving (computing)	0,8				

*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 evaluation of students at the Faculty of tourism and hospitality management. For each course it is made a detailed course syllabus which coordinates activities, student load, learning outcomes and evaluation methods.

*10. Mandatory literature (at the time of submission of study programme proposal)*

Ziegenbein, K.: Kontroling, 9. prerađena i aktualizirana naklada, RRIFplus, Zagreb, 2008.  
 Popović, Ž., Vitezić, N., Revizija i analiza: instrumenti uspješnog donošenja poslovnih odluka, II. izdanje, HZRFD, Zagreb, 2009.  
 Avelini Holjevac, I., Kontroling: upravljanje poslovnim rezultatom, 2. izdanje, Fakultet za menadžment u turizmu i ugostiteljstvu, Opatija, 2007.

*11. Optional/additional literature (at the time of submission of the study programme proposal)*

Aguinis, H., *Performance Management*, 2<sup>nd</sup> Ed., Pearson Prentice Hall, NJ, 2009.  
 Očko, J., Švigir, A., Kontroling – upravljanje iz backstagea, Altius savjetovanje, Zagreb, 2009.  
 Tintor, J., *Poslovna analiza*, Masmedia, Zagreb, 2009

*12. Quality monitoring methods that ensure the acquisition of exit knowledge, skills and competences*

The quality of the programme, teaching process, teaching skills and level of acquired course matter will be evaluated in writing, by means of extensive questionnaires and by employing other methods that are in accordance with the accepted standards and with the Book of regulations on the quality of the University of Rijeka, as well as the Book of regulations on the quality of the Faculty of tourism and hospitality management.