

DESCRIPTION AND SYLLABUS

Name of the subject in Hungarian:	Controlling Systems
Name of the subject in English:	Controlling Systems
Credit value of the subject:	6
The code of the subject in the electronic study system:	MN-CONSYS-06-KG
Classification of the subject:	Obligatory
Language of instruction (in case of non-Hungarian courses):	English
Institute or department responsible for the subject:	Institute of Management
Course type and number of contact hours:	Lecture + Practical, class per week: 2+2, class per semester: 0+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):	-

THE PURPOSE OF THE SUBJECT, LEARNING OUTCOMES:

The aim of course is that the students get an overview on the conceptual basics, objectives and contents of the controlling systems concept based on accounting procedures and the management accounting knowledge.

SUMMARY OF THE CONTENT OF THE SUBJECT

The aims of course are the introduction of the budgeting process, analysis and the appropriate information system, and preparing students to be able effective role in the real organizations, develop and operate controlling system or to be able to support the management decision process.

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:

During the semester students take two midterm written papers. The papers cover the given literature, as well as the materials of the lectures. A 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. Midterm exam covers 25 points, so the total score is 50 points.

Answering theoretical part, a student can use only pocket calculator, while answering practical issues he or she can use computer.

Every midterm exam has 6 test questions. Student must answer correctly at least 60%. 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.

Final grade will be established on the total score of the written exam and weekly work. After the semester students take a written paper. The paper covers the given literature, as well as the materials of the lectures. The exam has three different parts: essay tests (questions with four possible answers), practical and theoretical questions. The ratio of theoretical and practical exercises is variable. The exam covers 50 points, so the total score is 100 points (the other 50 is coming from the seminar). An exam has 10 test questions. The student must

answer correctly at least 60%. 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. Student must collect at least one point from the theoretical questions, if anybody hasn't, he or she gets fail evaluation. During the exam solving the theoretical parts the students can use only pocket calculator while during the practical issues the students can use computer (Excel, Seneca).

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:

- Anthony, Robert N.: *Management control systems*. McGraw-Hill Education, 2014
- Merchant Kenneth: *Management Control Systems*, Pearson Education Limited, 2017
- Ten short videos – Our perspective on controlling.:
<https://www.whu.edu/en/faculty/management-group/institute-of-management-accounting-and-control/videos-on-controlling/>, 2021