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## COURSE SYLLABUS

### 1. Information about the programme

1.1 Institution of higher education	West University of Timișoara
1.2 Faculty	of Economics and Business Administration
1.3 Department of	Finance
1.4 Area of study	Finance
1.5 Level of studies	Undergraduate
1.6 Training / qualification	Finance and Banking

### 2. Discipline data

2.1 Course title	FINANCIAL CONTROLLING FB1FB3217						
2.2 Course titular	Assistant Professor PhD Cosmin ENACHE						
2.3 Workshop activities titular	Assistant Professor PhD Cosmin ENACHE						
2.4 Year of study	III	2.5 Semester	II	2.6 Type of assessment	E	2.7 Type of subject matter	O-optional

### 3. Total estimated time (hours of teaching per semester)

3.1 Number of hours per week	2	3.2 course	2	3.3 workshops	1
3.4 Total hours in the curriculum	42	3.5 course	28	3.6 workshops	14
<b>Distribution of time:</b>					<b>hours</b>
Study based on Instructions, course materials, bibliography and notes					13
Additional documentation library, specialized electronic platforms / field					5
Training seminars , homework, essays, portfolios and essays					8
Tutoring					3
Examinations					4
Other activities.....					
3.7 Total hours of private study	33				
3.8 Total hours per semester	75				
3.9 Number of credits	3				

### 4. Prerequisites (where applicable)

4.1 of curriculum	<ul style="list-style-type: none"> <li>acquiring knowledge, due to compulsory subjects in the curriculum: Financial Accounting, Corporate Finance, Financial Management.</li> </ul>
4.2 of skills	<ul style="list-style-type: none"> <li>applying financial decisions in private and public organizations.</li> </ul>

### 5. Conditions (where applicable)

5.1 of the course	<ul style="list-style-type: none"> <li>Materials: video-projector.</li> <li>Students` attendance for the course activities –50%.</li> </ul>
5.2 to lead seminar / laboratory	<ul style="list-style-type: none"> <li>Materials: computers.</li> <li>Students` attendance for the seminar activities –70%.</li> </ul>



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## 6. Specific skills acquired

Professional skills	<p><b>C3 Performing economic and financial tasks in private or public entities/organizations</b></p> <ul style="list-style-type: none"> <li>C3.1 Description of economic and financial activities performed in private or public entities/organizations</li> <li>C3.2 Explaining the economic and financial activities performed in private or public entities/organizations</li> </ul>
	<p><b>ABILITIES</b></p> <ul style="list-style-type: none"> <li>C3.3 To apply the knowledge, methods, techniques and instruments for several financial and economic assignments</li> <li>C3.4 To use various indicators to assess different economic or financial activities</li> <li>C3.5 To work on a study on economic or financial activities</li> </ul>

## 7. Course objectives (based on the grid of the skills acquired)

7.1 The overall objective of discipline	<ul style="list-style-type: none"> <li>Analyzing and interpreting financial data and information within a company</li> </ul>
7.2 The specific objectives	<ul style="list-style-type: none"> <li>Collecting financial data and information</li> <li>Analyzing and interpreting financial data for main activities of a company</li> <li>Providing financial reports for top management</li> </ul>

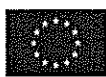
## 8. Contents

8.1 Course	Teaching methods	Comments
1. Basics of Controlling and Finance - Responsibilities and Tasks	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 1: 2h
2. Business Structure and Impact on Controlling	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 2: 2h
3. P&L and Marginal Costing	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 3: 2h
4. Operating Assets / Balance Sheet	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 4: 2h
5. Planning and Budgeting	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 5: 2h
6. Market Analysis and Market Strategy	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 6: 2h
7. Controlling of Volume / Sales	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 7: 2h



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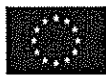
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8. Labor Dependent Costs (LDC) and Machine Dependent Costs (MDC)	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 8: 2h
9. Standard Cost Calculation (Variable Costs per Article)	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 9: 2h
10. Allocation of Overheads within a Company	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 10: 2h
11. Margin Analysis per Product	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 11: 2h
12. PP&E, Goodwill, Other Intangible Assets	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 12: 2h
13. Working Capital: Inventories	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 13: 2h
14. Working Capital: Accounts Payables Accounts Receivables	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 14: 2h
<b>Bibliography</b>		
<ol style="list-style-type: none"> <li>1. Esser, Michael - Investment Controlling with SAP ERP, Espresso Tutorials, 2013.</li> <li>2. Faleiros, Rogerio, Kreis Ryan, Allison - Configuring Controlling in SAP ERP, Galileo Press, 2012.</li> <li>3. Horvath &amp; Partners - Controlling. Sisteme eficiente de crestere a performantei firmei. Editia a II-a, C. H. Beck, 2010.</li> <li>4. Jordan, John - Product Cost Controlling with SAP: SAP CO-PC, Galileo Press, 2011.</li> <li>5. Kerzner, Harold R. - Project Management: A Systems Approach to Planning, Scheduling, and Controlling, Wiley, 2013.</li> <li>6. Narayanan, V. - SAP CO: Controlling (Computer Science), Mercury Learning &amp; Information, 2013.</li> <li>7. Reichmann, Thomas - Controlling: Concepts of Management Control, Controllership, and Ratios, Springer, 2011</li> <li>8. Salmon, Janet - Controlling with SAP - Practical Guide, Galileo Press, 2011.</li> <li>9. Sisfontes-Monge, Marco - Controlling-Profitability Analysis with SAP: Configuring CO-PA, Galileo Press, 2012.</li> </ol>		
<b>8.2. Seminar</b>	<b>Teaching methods</b>	<b>Comments</b>
1. Business Structure and Organization	Explanations, examples, dialogue, case studies	Week 1-2: 2h
2. Statements and Key Figures	Explanations, examples, dialogue, case studies	Week 3-4: 2h
3. Sales Analysis and Planning	Explanations, examples, dialogue, case studies	Week 5-6: 2h
4. Cost Accounting and Cost Controlling	Explanations, examples, dialogue, case studies	Week 7-8: 2h
5. Controlling of Period Expenses	Explanations, examples, dialogue, case studies	Week 9-10: 2h



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6. Margin Analysis and Planning	Explanations, examples, dialogue, case studies	Week 11-12: 2h
7. Controlling Operative Assets and Cash Flow	Explanations, examples, dialogue, case studies	Week 13-14: 2h

**Bibliography**

1. Esser, Michael - Investment Controlling with SAP ERP, Espresso Tutorials, 2013.
2. Faleiros, Rogerio, Kreis Ryan, Alison - Configuring Controlling in SAP ERP, Galileo Press, 2012.
3. Horvath & Partners - Controlling. Sisteme eficiente de crestere a performantei firmei. Editia a II-a, C. H. Beck, 2010.
4. Jordan, John - Product Cost Controlling with SAP: SAP CO-PC, Galileo Press, 2011.
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9. Sisfontes-Monge, Marco - Controlling-Profitability Analysis with SAP: Configuring CO-PA, Galileo Press, 2012.

**9. Corroboration of the course contents with the epistemic expectations of the community representative, professional associations and representative employers of the programme itself.**

- By acquiring theoretical and methodological concepts and practical aspects included in the discipline approach "Financial Controlling", students acquire a solid knowledge base, according to partial competences required for possible occupations listed in Grid 1 - RNCIS;
- The course is in the curricula of universities and faculties in Romania;
- Course content is consistent with the expectations/requirements of the finance and banking representative companies/employers.

**10. Evaluation**

Type of activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of the final mark
10.4 Course	Acquiring and understanding of issues addressed in the course	Written exam during the exam session	35%
10.5 Workshop	Ability to solve practical problems specific course directly to your computer and limited time	Presentation of a project file during the exam session	35%
	Seminar activity	Written test held in seminar work week 7 of the semester	30%
<b>10.6 Minimum performance standards</b>			
<ul style="list-style-type: none"> <li>• Minimum grade 5 in each of the three tests: multiple questions written exam, Presentation of a project file, test for seminar activity.</li> </ul>			



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**Date of submission:** September 2014

**Titular of the course:**

**Seminary titular:**

Assist. Prof. PhD Cosmin Enache

Assist. Prof. PhD Cosmin Enache

**Date of approval in department:** September 2014

**Head of the Department:**

Assoc. Prof. PhD MOLDOVAN Nicoleta



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