

DESCRIPTION OF A STUDY COURSE – SYLLABUS

Title of a course	Business Analysis and Control				
Head of course	PhD Eda Ribarić Čučković, Senior Lecturer				
Study programme	Specialist professional graduate study Entrepreneurship				
Status of a course	Obligatory				
Year of study	1.	Semester	I.	ECTS credits	6
Teaching plan (L + E + S+ Pr)	2L+2E				
Goals of a course					
Acquiring knowledge about the role and meaning of controlling as a support to management. Acquiring knowledge and skills in the field of business analysis and control and their application. Mastering the procedures for analyzing the performance and safety of a business based on accounting data.					
Conditions for enrolling course					
No conditions					
Learning outcomes on a level of a study programme which includes course					
Outcome 1: Recommend solutions for business operations improvement by analysing business indicators and reports. Outcome 4: Suggest possible responses to changes in the business environment. Outcome 6: Apply the methodology for planning and controlling the implementation of various plans. Outcome 15: Analyse and design improvements to business procedures and processes.					
Expected learning outcomes on a level of a course					
<ol style="list-style-type: none"> 1. Determine the basic features and role of internal controls and control procedures system 2. Determine the basic characteristics, content and role of controlling, internal and external audit 3. Select key data and relevant indicators to evaluate business operations and prepare information for business decision-making 4. Analyse accounting information by selecting the appropriate method and substantiate the assessment 5. Analyse the specifics of the control and analysis areas based on an independently conducted research 					
Content of a course					
Introduction to the analysis and control. Methods of analysis, comparison method, parsing, methods of isolation and elimination, correlation method. Analysis of financial results: the analysis of financial results forming the analysis of the distribution and coverage of the financial results, indicators of financial results. Revenue analysis: analysis of sales revenue, analysis of other income. Cost analysis: analysis of cost volume and structure, analysis of particular types of expenses. Analysis of assets. Analysis of financial situation. Analysis of employees. Control in entrepreneurship. Importance of quality control operations. Control and financial results.					
Teaching modes	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> auditory exercises <input checked="" type="checkbox"/> seminars and workshops <input type="checkbox"/> distance learning <input type="checkbox"/> field classes		<input checked="" type="checkbox"/> individual assignments <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratory <input type="checkbox"/> supervisor's work <input type="checkbox"/> other _____		
Comments					
Students' obligations					
Students are required to create and present a seminar paper during class.					
Grading, evaluation and monitoring of students' work continuously during lectures and exams					
Grading is based upon evaluation of course's learning outcomes' adoption. Grading is performed continuously during lectures and/or during exam, in compliance with the provisions of Regulation on the assessment of					

students.

Continuous check-up:

Outcomes	Pre-exam I	Pre-exam 2	Pre-exam 3	Seminar work	Test	Threshold	Max
Outcome 1	15%				5%	10%	20%
Outcome 2	15%					7,5%	15%
Outcome 3		25%				12,5%	25%
Outcome 4			25%			12,5%	25%
Outcome 5				15%		7,5%	15%
Percentage of ECTS	1,8	1,5	1,5	0,9	0,3		
Total	30%	25%	25%	15%	5%	50%	100%

A student has passed the exam if he has acquired a percentage of credits for each learning outcome higher or equal to defined threshold.

Exam term:

Outcomes	Written exam	Oral exam	Max
Outcome 1	10%	10%	20%
Outcome 2	8%	7%	15%
Outcome 3	13%	12%	25%
Outcome 4	13%	12%	25%
Outcome 5	6%	9%	15%
Percentage of ECTS	3	3	
Total	50%	50%	100 %

A student has passed the exam if he has acquired a percentage of credits for each learning outcome higher or equal to defined threshold.

Grading:

A student has passed the exam if he has acquired at least 50% of anticipated credits of a specific learning outcome.

If a student has passed learning outcomes of all courses, the accomplished credits (percentages) of all passed learning outcomes are being added, while the final grade is defined upon following table:

Range of credits (percentages)	Numerical grade	ECTS grade
90,00 – 100,00	Excellent (5)	A
75,00 – 89,99	Very good (4)	B
60,00 – 74,99	Good (3)	C
50,00 – 59,99	Sufficient (2)	D
0,00 – 49,99	Insufficient (1)	F

Obligatory literature

1. Osmanagić Bedenik, N.: Kontroling, abeceda poslovnog uspjeha, 3. dopunjeno izdanje, Školska knjiga, Zagreb, 2007.
2. Gulin, D., Tušek, B., Žager, L.: Poslovno planiranje, kontrola i analiza, HZRFD, Zagreb, 2004.
3. Teaching materials

Additional literature

1. Očko, J., Švigir, J.: Kontroling - upravljanje iz backstagea, Alitus savjetovanje, Kognosko, Zagreb, 2009.
2. Popović, Ž., Vitezić, N.: Revizija i analiza, instrumenti uspješnog donošenja poslovnih odluka, HZRiF, Zagreb, 2000.
3. Žager, K., Žager, L.: Analiza financijskih izvještaja, Masmedia, Zagreb, 1999.

