



Syllabus

Course Title	Controlling
Instructor Name & Contact Information	Ulrike Galvan-Vorderegger E-mail: ugalvan-vorderegger.lba@fh-salzburg.ac.at Phone:+43 676
Study Program (Course ID)	Bachelor Innovation and Management in Tourism (IMEB6CONIL)
Semester, Study Year	Semester 6 SS 2024/25
ECTS / SWS / Contact Units (UE)	3 ECTS / 2 SWS / 28 UE
Course Type	Integrierte Lehrveranstaltung (IL)
Prerequisites	Introduction to Accounting, Annual Reporting, Cost Accounting
Language of Instruction	english
Moodle course ID (SPA)	ID: 237245
Course recognition contact	Head of academic area: Mag. Gerfried Fleckl, MA E-mail: gerfried.fleckl@fh-salzburg.ac.at
Attendance criterion	Attendance is required, students must achieve 75%.

Grading scale	Assessment modes & weighting												
<table border="1"><thead><tr><th>Grade</th><th>%</th></tr></thead><tbody><tr><td>1 - Excellent</td><td>93 - 100%</td></tr><tr><td>2 - Good</td><td>80 - 92%</td></tr><tr><td>3 - Satisfactory</td><td>65 - 79%</td></tr><tr><td>4 - Adequate</td><td>50 - 64%</td></tr><tr><td>5 - Fail</td><td>0 - 49%</td></tr></tbody></table>	Grade	%	1 - Excellent	93 - 100%	2 - Good	80 - 92%	3 - Satisfactory	65 - 79%	4 - Adequate	50 - 64%	5 - Fail	0 - 49%	<p>Second and third exam dates are scheduled during semester assessment weeks.</p> <p>In case you cannot attend class, please email the course leader and make sure that you inform yourself of the content of the missed class (Moodle). See also assessment details below.</p>
Grade	%												
1 - Excellent	93 - 100%												
2 - Good	80 - 92%												
3 - Satisfactory	65 - 79%												
4 - Adequate	50 - 64%												
5 - Fail	0 - 49%												
90 minute exam closed book, written at the end of the semester													



Course description:

The course Controlling provides students with knowledge of the essential principles and practices of controlling with a special focus on the hospitality industry. The course includes concepts and practices of both strategic and operative controlling. It covers a variety of topics that allow students to understand both long-term strategic decision-making and day-to-day operational management:

- Concept of controlling
- Profile of controller
- Internal control → Fraud triangle
- Strategic versus operative controlling
- Key tools of strategic controlling (Five forces, PEST and SWOT analysis, Mission statement and vision, Balanced Scorecard)
- Key tools of operations management (Break-Even analysis; figures, ratios and key performance indicators, contribution analysis, budgeting and short term-success calculation, cash-flow-analysis)

Learning outcomes:

By the end of the course, students will have a solid understanding of controlling techniques that help managers make informed decisions, maintain financial health, and drive business.

Students will be able to:

- Apply strategic and operative controlling techniques
- Analyze financial and operational data to assess performance and identify improvements
- Develop cost management and pricing strategies to optimize profitability.
- Align strategic objectives with daily operations to ensure efficiency and growth.

These outcomes will equip students with the skills to manage both short-term operations and long-term strategies effectively in the hospitality industry.

Artificial Intelligence (AI) policy:

All AI applications must be referenced appropriately. Students are required to provide clear citations for AI tools, algorithms, or models used in their projects. Also, plagiarizing the work of others is a serious academic offence! It is important that you cite and reference sources you have researched according to standard referencing guidelines. Please be aware that random plagiarism checks with Turnitin plagiarism software can be conducted on every submitted student course work.

Recommended literature and course materials:

- Bhimani, Alnoor, et al; Management and Cost Accounting, 7E, Prentice Hall, Essex, England, 2019
- Cote, Raymond, Basic Hotel and Restaurant Accounting, 7E, Michigan, USA 2012
- Horngren, Charles, et al; Cost Accounting, 17E, Pearson Education, New Jersey, USA, 2020



continued from page 2

- Krause, Hans-Ulrich, Arora, Dayanand, (2010), Controlling – Key Performance Indicators (2nd ed.) München
- Peggy A. Hayes, 12E, Wiley, Revenue Management for the Hospitality Industry, Florida, USA 2021
- Weber, Jürgen, Schäffer, Utz, (2008), Introduction to Controlling (1st ed.), Stuttgart

Slides and Workbook are provided and uploaded.