



1. Subject name	Logistics controlling				
2. Subject name in Hungarian	Logisztikai kontrolling				
3. Code	BMEKOKKM330	4. Evaluation type	mid-term grade	5. Credits	3
6. Weekly contact hours	2 (7) Lecture	0 (0) Practice	0 (0) Lab		
7. Curriculum	Logistics Engineering MSc (L)	8. Role	Mandatory (mc) at Logistics Engineering MSc (L)		
9. Working hours for fulfilling the requirements of the subject					90
Contact hours	28	Preparation for seminars	8	Homework	12
Reading written materials	30	Midterm preparation	12	Exam preparation	0
10. Department	Department of Transport Technology and Economics				
11. Responsible lecturer	Dr. Duleba Szabolcs				
12. Lecturers	Dr. Duleba Szabolcs				
13. Prerequisites					
14. Description of lectures					
<p>Creating and applying operative and strategic models for corporate logistics. Determining factors of logistics activities and their financial and accounting impact on economic and technological processes of the company. Tracking performance throughout the company by identifying performance objects accompanied with their analysis. Measuring performance levels by KPI. Standard definition and data system along the logistics chain. Characteristics of the aggregated information evaluation and analysis. Within the frames of the subject, based on case studies and practical considerations, possible logistics objects are overviewed, moreover their possible measures are determined and thus the students are enabled to create a complex calculation model to cover financial and technological issues of the economics of the company. The subject also sheds light on the business analysis of the logistics or supply chain by general cost analysis and gross profit calculations of the product/service units of companies operating in arbitrary sectors. Moreover, based on the introduced controlling models, the students will be capable of analyzing the sources of profit and loss in the company applying logical reason-effect considerations.</p>					
15. Description of practices					
16. Description of laboratory practices					
17. Learning outcomes					
A. Knowledge					
<ul style="list-style-type: none"> • The student is familiar with the position and role of logistics controlling within the organisation. • Capable of identifying cost types, cost centres and cost objects as well as earning objects. • Making distinction between direct and indirect costs of logistics activities. • Familiar with the elements of strategic and operative logistics controlling. • Familiar with the objectives and tools of Balanced Score Card (BSC). • Knows the basic theory and prosecution of Activity Based Costing (ABC). • Familiar with the theory and practice of supply chain controlling. • Knows the difference of logistics controlling systems between the logistics service providers and the non-logistics specified companies and the different controlling mechanisms. 					
B. Skills					
<ul style="list-style-type: none"> • The student is capable of logistics controlling calculations based on data gained from the accounting system. • The student is capable of logistics efficiency calculations based on carried or measures technological data. • The student is capable of handling simultaneously technological and economic data. • The student is capable of executing unit cost and cost contribution calculations aiding strategic and operational decision making and economic analysis within the frames of the company. • The student is capable of creating and setting up a Balanced Score Card system in an arbitrary company. 					

- The student is capable of Activity Based Costing calculations and analysis.
- The student is capable of supporting outsourcing decision making by logistics controlling analysis.
- The student is capable of supporting divestiture decision by controlling calculations.
- The student is capable of executing Business Process Reengineering (BPR) analysis both in theory and practice.
- The student is capable of creating and controlling supply chain controlling systems and intervene if necessary.

C. Attitudes

- Strives to perform at his/her best by using all skills in order to execute his/her studies at the highest possible level and highest reachable quality, acquiring as much knowledge as possible.
- During his/her studies he/she cooperates with the professor and with the fellow students.
- Continuously striving to enhance his/her knowledge also out of the frames of the lectures in order to expand and deepen the knowledge obtained in the classes.
- Strives to get familiar with the necessary tools and devices for solving the required tasks in the subject and applies them routinely.
- Strives the accurate, precise and flawless problem solving and calculation.

D. Autonomy and Responsibility

- Feels to be responsible for being an example by striving to study at the highest quality giving his/her best in and out of the classes and by keeping all ethical norms.
- Applying the knowledge acquired in the frames of the subject with responsibility considering the boundaries of relevance of the obtained knowledge.
- Remains opened for the relevant critical observations and comments.
- Accepting the frames of the cooperation, dependently from the situation capable of working alone or as a member of a team during the classes or in doing the homework.

18. Requirements, way to determine a grade (obtain a signature)

2 midterm tests, 1 homework, 1 presentation. The final grade is the average of the two midterm tests, and the submission and presentation of the homework.

19. Opportunity for repeat/retake and delayed completion

Midterm test correction possibility for those not present on one of the tests. Homework and presentation cannot be delayed completed.

20. Learning materials

ppt. slides, Bokor Zoltán: Logisztikai rendszerek működtetése, Department publication

Effective date	10 October 2019	This Subject Datasheet is valid for	2023/2024 semester II
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