

## Tárgytematika / Course Description

### Managerial accounting

KGNM\_GETA010

Tárgyfelelős neve /

Teacher's name: dr. Tóth Árpád

Félév / Semester: 2021/22/2

Beszámolási forma /

Assesment: Vizsga

Tárgy heti óraszám /

Teaching hours(week): 2/2/0

Tárgy féléves óraszám /

Teaching hours(sem.): 0/0/0

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### OKTATÁS CÉLJA / AIM OF THE COURSE

The aim of the course is to provide knowledge on the fundamentals of Management accounting based on **Management Accounting ACCA** fundamentals level qualifications. The primary objective is to develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business contexts.

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### TANTÁRGY TARTALMA / DESCRIPTION

Course participants should be able to:

- A Explain the **nature, source and purpose of management information**
- B **Explain and analyse data analysis and statistical techniques**
- C Explain and apply **cost accounting techniques**
- D Prepare **budgets** for planning and control
- E Compare actual costs with standard costs and **analyse any variances**
- F Explain and apply performance **measurements and monitor business performance.**

Week 2 A The nature, source and purpose of management information

1. Accounting for management
2. Sources of data
3. Cost classification
4. Presenting information

Week 3 B Data analysis and statistical techniques

1. Sampling methods
2. Forecasting techniques
3. Summarising and analysing data
4. Spreadsheets

Week 4-5

- C Cost accounting techniques.

1. Accounting for material, labour and overheads
2. Absorption and marginal costing
3. Cost accounting methods
4. Alternative cost accounting principles

Week 6-7

D Budgeting

1. Nature and purpose of budgeting
2. Budget preparation
3. Flexible budgets
4. Capital budgeting and discounted cash flow
5. Budgetary control and reporting
6. Behavioural aspects of budgeting

Week 8-10 E Standard costing

1. Standard costing system
2. Variance calculations and analysis
3. Reconciliation of budgeted and actual profit

Week 11-12 F Performance measurement

1. Performance measurement - overview
2. Performance measurement - application
3. Cost reductions and value enhancement
4. Monitoring performance and reporting

Week 13 Course summary, exam preparation

## SZÁMONKÉRÉSI ÉS ÉRTÉKELÉSI RENDSZERE / ASSESMENT'S METHOD

Written exam

Assessment:

Performance % from total available scores	Evaluation (grade)
0-49%	1
50-64%	2
64-79%	3
80-89%	4
90-100%	5

## KÖTELEZŐ IRODALOM / OBLIGATORY MATERIAL

Szelearning uploaded materials.

Opentution Financial Accounting and Financial Reporting course notes.

