

Tárgytematika / Course Description Management control

KGNM_GETA015

Tárgyfelelős neve /

Teacher's name: dr. Tóth Árpád

Félév / Semester: 2023/24/2

Beszámolási forma /

Assesment: Vizsga

Tárgy heti óraszám /

Teaching hours(week): 2/0/0

Tárgy féléves óraszám /

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

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.

TANTÁRGY TARTALMA / DESCRIPTION

During the course, each team of up to two people must prepare an assignment paper and presentation. In the first two weeks, teams select a topic from a list of managerial problems and write an academic essay that meets the assignment requirements. From weeks 2-7, teams review literature and research materials relevant to their chosen topic using appropriate methodology. Weeks 8-13 involve consultation, submitting and presenting the assignment, and making corrections upon request. Attendance and activity in class will contribute to the knowledge of financial data sources and digital reporting practices (XBRL) and thus influence the grade.

Course participants are expected to prepare an essay and presentation on selected topics using actual financial and supplementary data gathered on companies in the following areas:

- Budgeting
- Forecasting, data analytics and statistical techniques
- Cost accounting techniques
- Standard costing
- Performance measurement and ESG
- Management information systems

Week 1		Introduction
Week 2	A	The nature, source and purpose of management information
Week 3	B	Data analysis and statistical techniques
Week 4	C	Cost accounting techniques.

Week 5	D	Budgeting
Week 6	E	Standard costing
Week 7	F	Performance measurement
Weeks 8-11		Consultation
Week 12-13		Course summary, presentation
Week 14		Submission of assignment, Correction of requested information

SZÁMONKÉRÉSI ÉS ÉRTÉKELÉSI RENDSZERE / ASSESMENT'S METHOD

Assignment or written exam

Assessment:

Performance % from total available scores	Evaluation (grade)
0-50%	1
51-64%	2
65-79%	3
80-89%	4
90-100%	5

KÖTELEZŐ IRODALOM / OBLIGATORY MATERIAL

Szelearning uploaded materials.

Opentution Financial Accounting and Financial Reporting course notes.

AJÁNLOTT IRODALOM / RECOMMENDED MATERIAL