SUBJECT DATASHEET

MANAGERIAL ACCOUNTING II.

BMEGT35ML19

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name
MANAGERIAL ACCOUNTING II.

ID (subject code)	BMEGT35ML19

Type of subject
Contact lessons

Course types and lessons

Type	*Lessons*
Lecture	1
Practice	0
Laboratory	0

Type of assessment
exam grade

Number of credits
3

Subject Coordinator

Name	*Position*	*Contact details*
Dr. Böcskei Elvira	associate professor	bocskei.elvira@gtk.bme.hu

Educational organisational unit for the subject
Department of Finance

Subject website
https://edu.gtk.bme.hu/

Language of the subject
magyar – HU

Curricular role of the subject, recommended number of terms
Programme: **Accounting Master's Programme from 2019/20/Term 1**
Subject Role: **Compulsory for the specialisation**
Recommended semester: **4**

Direct prerequisites

Strong	Vezetői számvitel (Management Accounting)
Weak	None
Parallel	None
Exclusion	None

Validity of the Subject Description

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

The aim of teaching the subject is to present the international and domestic methods, techniques and trends of the strategic managerial accounting approach in order to expand the students' managerial accounting knowledge. Building on the principles and analytical methods learned in the advanced managerial accounting subject, the subject aims to synthesize students 'knowledge of management, marketing and accounting and to develop students' ability to move towards strategic thinking. The course provides students with a comprehensive understanding of how to apply managerial accounting methods, techniques, and tools to strategic management. The specific aim of the course is to acquire a level of proficiency that is suitable for making managerial decisions by providing methodological knowledge - and reviving previous knowledge.

Academic results

Knowledge

1. Students are aware of
2. • the international and domestic methods of management accounting,
3. • how to synthesize the knowledge of management, marketing and accounting learned,
4. • how to develop them in the direction of strategic thinking,
5. • the methodological knowledge to put managerial accounting methods, techniques and tools at the service of strategic management.

Skills

1. Students are able to
2. • plan and organize independent learning,
3. • comprehend and use the professional literature of the topic,
4. • recognize the contexts behind accounting and financial decisions,
5. • make calculations supporting decisions.

Attitude

1. Students
2. • are open to learn and adapt the innovations in managerial accounting,
3. • collaborate with their instructors and student mates during the learning process,
4. • gain knowledge and information,
5. • take use of ICT tools.

Independence and responsibility

1. Students
2. • are open to accept reliable critical remarks
3. • collaborate with other students in performing assignments during the learning process
4. • are able to make independent decisions
5. • are capable of reasonable consideration in the financial and accounting decision-making processs
6. • can weigh the significance of their responsibilities and foresee the consequences of their decisions

Teaching methodology

Lectures, and written communication, use of ICT tools and techniques, home assignment. Students will submit assignments, including quizzes, throughout the semester based on the course content presented in that assignment. Students will complete hands-on, application exams using accounting forms.

Materials supporting learning

- Tankönyvek, jegyzetek, letölthető anyagok
- 1. Kaplan, R. S. – Norton, D. P.: Balanced ScoreCard: Eszköz, ami mozgásba hozza a stratégiát: Kiegyensúlyozott stratégiai mutatószám-rendszer, KJK-KERSZÖV Jogi és Üzleti Kiadó Kft., 2000.
- 2. Kaplan, R. S.: Advanced Management Accounting; Pearson Education Limited, 2013.
- 3. Anthony, R. N. – Govindarajan, V.: Menedzsmentkontroll-rendszerek; Horváth & Partners, 2013.
- Textbooks, notes, slides, downloadable learning materials
- 1. Kaplan, R. S. – Norton, D. P.: Balanced ScoreCard: Eszköz, ami mozgásba hozza a stratégiát: Kiegyensúlyozott stratégiai mutatószám-rendszer, KJK-KERSZÖV Jogi és Üzleti Kiadó Kft., 2000.
- 2. Kaplan, R. S.: Advanced Management Accounting; Pearson Education Limited, 2013.

● 3. Govindarajan, V., & Anthony, R. N. (1998). Management control systems. Irwin McGraw-Hill.

II. SUBJECT REQUIREMENTS

TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

General Rules

Assessment of the learning outcomes described under 2.2. is based on a written exam.

Performance assessment methods

Partial performance assessment during the semester: Mid-term classwork can worth 50 percent of the subject requirement. The performance
of the mid-year classwork can be combined with the written exam result at the end of the semester if it is more favorable for the student.
The lecturer determines the requirements and the method of assessment of the mid-year classwork. Performance assessment during the examination period: There will be an end of semester written exam which is 90 minutes long. Theory and the application of acquired knowledge are also vital parts of the assessment. The lecturer determines the part of the curriculum that is the subject of the evaluation.

Percentage of performance assessments, conducted during the study period, within the rating

- **Activity during a semester**: 50

Percentage of exam elements within the rating

- **exam**: 50

Conditions for obtaining a signature, validity of the signature

According to TVSZ

Issuing grades

Excellent	>96
Very good	91-95
Good	81-90
Satisfactory	66-80
Pass	50-65
Fail	0-49

Retake and late completion

Correction and replacement are according to TVSZ.

Coursework required for the completion of the subject

Participation in contact lessons	24
Written learning material	26
Preparing for the exam	40
TOTAL	90

Approval and validity of subject requirements

III. COURSE CURRICULUM

THEMATIC UNITS AND FURTHER DETAILS

Topics covered during the term

Subject includes the topics detailed in the course syllabus to ensure learning outcomes listed under 2.2. can be achieved. Timing of the topics may be affected by calendar or other circumstances in each semester.

1 1-2. The role of managerial accounting in providing strategic management information.
2 Strategic cost and performance calculation.
3 Evaluate and verify relevant financial and non-financial information in environmental and strategic financial analysis.
4 3-4. Measurability of competition and impact on performance.
5 Theoretical approach to competition, Measurability of competition, Impact of corporate competition on performance; The relationship between corporate performance and market share.
6 5-6. Simmond's model for measuring the position of competitors, analysis of market share, profitability, cost and price.
7 Strategic pricing (price elasticity, market growth, market strategy of competitors).
8 Brand value analysis, monitoring and planning.
9 Product and customer composition, supplier relationship analysis, product design and development decisions.
10 7-8. Management decision making in cost accounting.
11 A long-term strategic process of cost analysis and planning
12 9-10. Combined use of (product) life costing and process costing;
13 Case study
14 11-12. Benchmarking. Cost benchmarking, types. Cost benchmarking and kaizen cost. Cost benchmarking process.
15 13-14. Balanced Scorerard (BSC).
16 - The financial point of view
17 - The customer point of view
18 - The point of view of operational processes
19 - Learning and development perspective

Additional lecturers

Approval and validity of subject requirements