



SUBJECT DATASHEET

MANAGEMENT CONTROLLING

BMEGT35M103

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name

MANAGEMENT CONTROLLING

ID (subject code)

BMEGT35M103

Type of subject

Contact lessons

Course types and lessons

<i>Type</i>	<i>Lessons</i>
Lecture	4
Practice	0
Laboratory	0

Type of

assessment

exam grade

Number of

credits

5

Subject Coordinator

<i>Name</i>	<i>Position</i>	<i>Contact details</i>
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Educational organisational unit for the subject

Department of Finance

Subject website

www.finance.bme.hu

Language of the subject

angol - EN

Curricular role of the subject, recommended number of terms

Programme: **Master of Science Program in Finance**

Subject Role: **Compulsory**

Recommended semester: **3**

Direct prerequisites

Strong none

Weak none

Parallel none

Exclusion none

Validity of the Subject Description

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

The aim of the subject is to enable the students to contribute to improving the short- and long-term profitability of the company efficiently, while using their knowledge in cost management gained on the course. Within the frames of the subject, students will get acquainted with techniques such as the allocation of manufacturing overhead costs, cost-volume-profit analysis, analysing profit-and-loss statement, calculation of break-even point and break-even analysis, profit planning and performance indices. The specific goal of the subject is to enable the students to make managerial decisions by providing them with the necessary methodology and the revision of knowledge they gained earlier.

Academic results

Knowledge

1. Students are aware of
2. • the methods of costing
3. • rules of cost accounting
4. • techniques of determining the costs of products, processes, projects
5. • accounting opportunities for costs
6. • contexts of cost accounting and profit-and-loss calculation
7. • controlling aspects of cost analysis
8. • indicators for analysing income and financial state of the company.

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 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 process
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
- • Dr. Bosnyák János - Dr. Gyenge Magdolna - Dr. Pavlik Livia - dr. Székács Péterné: Vezetői számvitel, Budapest, Saldo Pénzügyi Tanácsadó és Informatikai Zrt., 2010.
- Textbooks, notes, slides, downloadable learning materials
- • Larry M. Walther – Christopher J. Skousen: Managerial and Cost Accounting 2009.

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

- The complex written assessment of knowledge and skill competencies of the subject is based on written exam at the end of the semester.

The test focuses on practical adaptation of the knowledge students gained in the learning process, not excluding testing theoretical knowledge. The parts of the learning material for the tests are selected by the lecturer. Working time for test writing is 90 minutes, the maximal number of points is 100.

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

Percentage of exam elements within the rating

- Év végi írásbeli vizsga: 100
- Final written exam: 100

Conditions for obtaining a signature, validity of the signature

According to University Rules (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 University Rules (TVSZ).

Coursework required for the completion of the subject

részvétel a kontakt tanórákon - Participation in contact lessons	56
Preparing home assignment	24
Learning written learning material	70
TOTAL	150

Approval and validity of subject requirements

Consulted with the Faculty Student Representative Committee, approved by the Vice Dean for Education, valid from: 12.04.2021.

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 Week 1 Meaning of Managerial accounting, The role and functions of Managerial accounting.
- 2 Managerial accounting and Financial accounting relationship. The role of indicators.
- 3 Requirements to Managerial accounting in preparing and evaluating decision making
- 4 The history of Managerial accounting. Managerial accounting and corporate strategy relationship.
- 5 Strategic and operative controlling.
- 6 Week 2 Meaning of inputs, cost, expenditures.
- 7 Classification of costs according to Financial and Managerial accounting.
- 8 Week 3 Costing. Techniques of costing.
- 9 Week 4 Meaning and types of production cost calculation.
- 10 Pre-, interim and recalculation. Calculation methods.
- 11 Week 5 Cost accounting. Classification of cost (total cost method).
- 12 Classification of manufacturing cost (function of expense method).
- 13 Week 6 MID-TERM TEST I
- 14 Week 7 Cost planning.
- 15 Case study: operative cost planning model.
- 16 Week 8 Cost analysis and ratios.
- 17 Week 9 Cost accounting and profit-and-loss relation
- 18 Examination of optimal product composition
- 19 Week 10 Managerial decision-making in cost accounting.
- 20 Case study: examination of factors influencing contribution margin.
- 21 Week 11 Managerial controlling: controlling aspects of cost analysis.
- 22 Week 12 Key Performance Indicators (KPIs) in BSC management information systems.
- 23 Week 13 Examination and analysis of the income and financial state of the company. Indicators and indices.
- 24 Week 14 MID-TERM TEST 2

Additional lecturers

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Approval and validity of subject requirements