SUBJECT DATASHEET

Managerial Accounting

BMEGT35BX4U004-00

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name
Managerial Accounting

ID (subject code)	BMEGT35BX4U004-00

Type of subject
Contact lessons

Course types and lessons

Type	*Lessons*
Lecture	2
Practice	0
Laboratory	0

Type of assessment
mid-term 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

Direct prerequisites

Strong	none
Weak	none
Parallel	none
Exclusion	none

Validity of the Subject Description
Approved by the Faculty Board of Faculty of Economic and Social Sciences, Decree No: 580501/3/2025 registration number. Valid from: 2025.07.10.

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 over-head 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 revison 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. A hallgató képes az önálló tanulás megtervezésére, megszervezésére és végzésére, a téma szakirodalmi forrásainak megértésére és feldolgozására, a vállalati számviteli, pénzügyi döntések mögötti összefüggések felismerésére, a döntéshozatalt támogató számítások elvégzésére.

Attitude

1. Nyitott a számviteli szakterület innovációinak megismerésére és adaptálására,
2. a tanulás során együttműködik oktatóval és hallgató társaival,
3. gyarapítja tudását és tájékozódik, használja az IKT eszközök által kínált lehetőségeket.

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 as-signment. 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 Lívia - dr. Székács Péterné: Vezetői számvitel Bu-dapest, Saldo Pénzügyi Tanácsadó és Informatikai Zrt., 2010.

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 mid-term test ("summarizing study peformance test") and optional home assignment. Type of assessment: midyear grade

Performance assessment methods

- Partial study perfprmance assessmnet : The complex written assessment of knowledge and skill compe-tencies of the subject is based on two mid-term tests during the semester. The tests focus on practical adaptation of the knowledge students gained in the learning process, which does not exclude testing theoreti-cal knowledge. The parts of the learning material for the tests are selected by the lecturer of the subject. Working time for test writing. - Partial study perfprmance assessmnet (optional home assignment): The complex written assessment of knowledge, skill, attitude, independence and responsibility competencies of the subject is based on two mid-term tests during the semester and an optional home assignment done individually. The content, requirements, submission deadline and assessment
of the home assignment are given by the lecturer.

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

- **Summarizing study performance tests I.**: 50
- **Summarizing study performance tests II.**: 50

Percentage of exam elements within the rating

Conditions for obtaining a signature, validity of the signature

class participation

Issuing grades

Excellent	95
Very good	86-94
Good	71-85
Satisfactory	60-70
Pass	50-59
Fail	0-49

Retake and late completion

The two combined academic performance assessments can be remedied or improved free of charge during the remediation period, and this
applies for the first time

Coursework required for the completion of the subject

részvétel a kontakt tanórákon	28
Homework completion	12
Independent mastery of the designated written material	50
Total	90

Approval and validity of subject requirements

Consulted with the Faculty Student Representative Committee, approved by the Vice Dean for Education, valid from: 07.07.2024.

III. COURSE CURRICULUM

THEMATIC UNITS AND FURTHER DETAILS

Topics covered during the term

Additional lecturers

Approval and validity of subject requirements