

# **SUBJECT DATASHEET**

**Managerial Accounting** 

BMEGT35BX4U004-00

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# I. SUBJECT DESCRIPTION

## 1. SUBJECT DATA

## Subject name

Managerial Accounting

ID (subject code) BMEGT35BX4U004-00

Type of subject

Contact lessons

<u>Course types and lessons</u>		<u>Type of</u>
Type	Lessons	<u>assessment</u>
Lecture	2	mid-term grade
Practice	0	ē
Laboratory	0	<u>Number of</u> <u>credits</u>
Caldiant Canadian		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.

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## 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

 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 performance test") and optional home assignment. Type of assessment: midyear grade

## Performance assessment methods

- Partial study perfprmance assessment: The complex written assessment of knowledge and skill competencies 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 assessment (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.

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# III. COURSE CURRICULUM

## THEMATIC UNITS AND FURTHER DETAILS

**Topics covered during the term** 

**Additional lecturers** 

Approval and validity of subject requirements

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