SUBJECT DATASHEET

MANAGEMENT ACCOUNTING I.

BMEGT35ML28

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name
MANAGEMENT ACCOUNTING I.

ID (subject code) BMEGT35ML28

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; angol - ENG

Curricular role of the subject, recommended number of terms
Programme: **Accounting Master's Programme from 2019/20/Term 1**
Subject Role: **Compulsory**
Recommended semester: **3**

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: 581046/15/2021. Valid from: 24.11.2021.

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

The aim of the subject is to enable the students to contribute to the improvement of the short-term and long-term profitability of the business company as effectively as possible, having the knowledge of the cost management acquired during the course. Within the framework of the course, students get acquainted with the analysis of direct and indirect costs, the optimal product composition, the analysis of the income statement, the examination of the break-even point and the gross margin. 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. the methods of costing
2. rules of cost accounting
3. techniques of determining the costs of products, processes, projects
4. accounting opportunities for costs
5. contexts of cost accounting and profit-and-loss calculation
6. controlling aspects of cost analysis
7. indicators for analysing income and financial state of the company.

Skills

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

Attitude

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

Independence and responsibility

1. Students • are open to accept reliable critical remarks • collaborate with other students in performing assignments during the learning process • are able to make independent decisions • are capable of reasonable consideration in the financial and accounting decision-making processs • 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

- Dr. Bosnyák János - Dr. Gyenge Magdolna - Dr. Pavlik Lívia - dr. Székács Péterné: Vezetői számvitel Budapest, Saldo Pénzügyi Tanácsadó és Informatikai Zrt., 2010.
- Larry M. Walther – Christopher J. Skousen: Managerial and Cost Accounting 2009.

II. SUBJECT REQUIREMENTS

TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

General Rules

A 2.2. pontban megfogalmazott tanulási eredmények értékelése az évközi írásbeli teljesítménymérés (összegző tanulmányi teljesítményértékelés) alapján történik. A tárgy vizsgával zárul.

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 ev

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

- **Órai munka (opcionálisan)**: 50%

Percentage of exam elements within the rating

- **Év végi írásbeli vizsga**: 100%

Conditions for obtaining a signature, validity of the signature

Issuing grades

Excellent	91-100
Very good	91-100
Good	81–90
Satisfactory	66–80
Pass	50–65
Fail	0-49

Retake and late completion

Coursework required for the completion of the subject

Részvétel a kontakt tanórákon	14×1 = 14
Vizsgafelkészülés	76
összesen	90

Approval and validity of subject requirements

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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 Vezetői számvitel fogalma. A vezetői számvitel és a pénzügyi számvitel közötti kapcsolat. A vezetői számvitel feladata, indikátorok jelentősége, szerepe. A vezetői számvitellel szemben támasztott – döntést előkészítő, illetve utólagosan értékelő – követelmények, elvárások. A vezetői számvitel története. A vezetői számvitel és a vállalati stratégia kapcsolata. Operatív és stratégiai kontrolling

2 Költségtervezés. Esettanulmány: operatív költségtervezési modell bemutatása

3 Költségelemzés. Összehasonlító viszonyszámok a költségelemzésben.

4 Költségelszámolás és az eredménykimutatás összefüggései. Optimális termékösszetétel

5 Vezetői döntéshozatal a költségelszámolásban. Esettanulmány: a fedezeti összeg változására ható tényezők vizsgálata.

6 Vezetői döntéshozatal a költségelszámolásban. Esettanulmány: a fedezeti összeg változására ható tényezők vizsgálata.

7 Vezetői információs rendszerek

8 Pótlások hete

Additional lecturers

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Dr. Ilyés Csaba	.	ilyes.csaba@gtk.bme.hu

Approval and validity of subject requirements

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