

## **Management Accounting (advanced)**

Department: Accounting, Analysis and Audit

Course description

The course learning objectives: to develop knowledge and understanding of how to prepare and process basic cost and quantitative information to support management in planning and decision-making in a variety of business contexts.

Course Outline

1. The concept of relevant information. Margin analysis.
2. Planning and controlling costs.
3. Modern systems of cost accounting and costing: AB-costing, Target-costing, Kaizen-costing.
4. Information support for making long-term management decisions on investments.
5. Information about business segments as a basis for assessing the production and financial performance of an enterprise.
6. The concept of accounting for responsibility centers.
7. Strategic approach to the evaluation of business results. Balanced Score Card. Transfer pricing.
8. Planning, measuring and controlling the activities of the business segments of the organization in a risk and uncertainty environment.

Credits: 3

Learning and teaching methods:

- Hours in classes: 30
- Independent student work: 78
- Total Hours: 108

Assessment: Exam