

## DESCRIPTION AND SYLLABUS

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| Name of the subject in Hungarian:                           | Managerial Accounting                             |
| Name of the subject in English:                             | Managerial Accounting                             |
| Credit value of the subject:                                | 4   |
| The code of the subject in the electronic study system:     | BN-MANACC-04-EA                                   |
| Classification of the subject:                              | Obligatory  |
| Language of instruction (in case of non-Hungarian courses): | English   |
| Institute or department responsible for the subject:        | Institute of Economics and Business Science       |
| Course type and number of contact hours:                    | Lecture, class per week: 2, class per semester: 0 |
| Mode of study: (Full-time / Part-time):                     | Full-time training                                |
| The semester in which the subject is open for registration: | 2022/2023 1st semester                            |
| Prerequisite(s):  | [Accounting II. (fulfillment)]                    |

### THE PURPOSE OF THE SUBJECT, LEARNING OUTCOMES:

The object of the subject is to make the students aware that the accounting is not a separate activity in the firm, but it is an information system to provide different type of information in an effective way to the internal and external users of annual report. The communication role of accounting will be familiarized with the student, stressed out the importance of methodology of accounting in business life.

Management Accounting study gives a summary on information which need to the management to make different decisions. The aim is to teach the student what kind of information and data are necessary to the management, in what level these shall be provided and which division in the business activity. The students learn the basis of the planning procedures, correspondences, analysis of budgets and costs. After learning the methods of calculations, the students will learn the book-keeping of the whole production activity, using nature of costs, cost centres and cost objects. It will give them a wider and deeper understanding of cost recognition and analysis.

### SUMMARY OF THE CONTENT OF THE SUBJECT

Students will be able to determine and understand the role of the Managerial Accounting and will be prepared to realize the connection between Managerial Accounting and Controlling.

### STUDENT'S TASKS AND PLANNED LEARNING ACTIVITIES:

Individual tasks that strengthen self-knowledge and self-reflection during lessons. Also as a seminar activity are pair and team tasks, mainly for the critical evaluation and analysis of certain issues and for problem solving skills development.

### EVALUATION OF THE SUBJECT:

The final grade will be established on the total score of the two written exams. In case of fail on the examination two repeat examinations of the subject can be taken in the exam period. (Grades: 0-59% - (1) fail; 60-69% - (2) passed; 70-79% - (3) satisfactory; 80-89% - (4) good; 90-100% - (5) excellent)

Offered grade can be given: Yes.

### OBLIGATORY READING LIST:

- Williams, Jan R.,: *Financial and managerial accounting : the basis for business decisions.* , 2018