MANAGEMENT ACCOUNTING AND CONTROLLED FINANCE

COURSE SYLLABUS ABSTRACT

Speciality: 6-05-0411-02 «Finance and credit»
Concentration: Banking, Taxes and taxation

	STUDY MODE	
	full-time	part-time
Year	4	5
Semester	7	9
Lectures, hours	34	8
Practical classes (seminars), hours	34	4
Pass/fail, semester	7	9
Contact hours	50	12
Independent study, hours	58	96
Total course duration in hours / credit units	108 / 3	

1. Course outline

The purpose of studying this discipline is to provide students with a comprehensive understanding of management accounting, including its concept, cost classification, methodology for accounting and calculating the cost of products (goods, works, and services), current planning of the company's regular activities, and internal reporting by responsibility centers, as well as a systematic understanding of the essence, objectives, and functions of controlling and its potential for economic analysis.

2. Course learning outcomes

Upon completion of the course, students will be expected to

know:

- the essence and content of the main concepts and categories of management accounting theory;
- goals and objectives, principles and functions of management accounting;
- management accounting tools;
- the management accounting system at the enterprise;
- the importance of management accounting for the organization's activities;
- distinctive features of management accounting in a market economy;
- controlling capabilities that allow you to diagnose and solve problems that arise in your organization;
- specialized tools and methods related to the functioning of the control system;

be able to:

- analyze phenomena and processes during management accounting;
- use the management accounting system in the practical activities of organizations;
- to think and reason logically;
- choose appropriate methods and tools for analyzing and solving problems in the control system;
- carry out a comparative analysis and critical evaluation of the prepared solutions to problems in the control system;

to possess a skill

- using methods and techniques for managing accounting;
- using controlling tools to make management decisions.

3. Competencies

Apply general accounting and control principles and analyze the efficiency of the organization's business processes.

4. Requirements and forms of midcourse evaluation and summative assessment

A modular rating system is used. Current certification – control work, intermediate certification – pass/fail.