

Guide
from the subject of MANAGEMENT ACCOUNTING (GTÜSZ502MA)
for the students of
Faculty of Economics, full-time training
MA programme of MBA
2015/16 II. semester

Subject name: Management accounting	Subject Neptun code: GTÜSZ502MA																														
	The character of the subject: obligatory																														
The name and position of the subject responsible: Béla Kántor, Ph.D., associate professor																															
The names and positions of instructors involved in education: Judit Füredi- Fülöp, assistant lecturer, Anita Demény, Ph.D. student, Vivien Jakkel, Ph.D. student, Invited corporate executives																															
Proposed semester: 1st, vernal	Prerequisite: -																														
Number of lessons (L+P): 2+2/week	Assessment: signature+exam																														
Credit:	Course: full-time training																														
The function and aim of the subject: We define accounting and distinguish between financial, management and cost accounting. We show the different cost accounting and cost planning systems. Having finished the course students will get professional managerial knowledge. They are going to be analysing, planning and controlling accounting information.																															
Syllabus <table> <tr> <th>Date</th><th>Content of lectures</th></tr> <tr> <td>09/02/2016</td><td>Basic of accounting.</td></tr> <tr> <td>16/02/2016</td><td>Introduction to cost terms and concepts. Cost assignment.</td></tr> <tr> <td>23/02/2016</td><td>Inter- service department reallocations. Joint and by- product costing.</td></tr> <tr> <td>01/03/2016</td><td>The budgeting process.</td></tr> <tr> <td>08/03/2016</td><td>Case study.</td></tr> <tr> <td>15/03/2016</td><td>Holiday.</td></tr> <tr> <td>22/03/2016</td><td>Case study.</td></tr> <tr> <td>29/03/2016</td><td>Holiday.</td></tr> <tr> <td>05/04/2016</td><td>Standard costing and variance analysis.</td></tr> <tr> <td>12/04/2016</td><td>Divisional financial performance measures. Transfer pricing in divisionalized companies.</td></tr> <tr> <td>19/04/2016</td><td>Cost management. Strategic management accounting.</td></tr> <tr> <td>26/04/2016</td><td>Presentations of students</td></tr> <tr> <td>03/05/2016</td><td>Case study</td></tr> <tr> <td>10/05/2016</td><td>Pre-exam</td></tr> </table>		Date	Content of lectures	09/02/2016	Basic of accounting.	16/02/2016	Introduction to cost terms and concepts. Cost assignment.	23/02/2016	Inter- service department reallocations. Joint and by- product costing.	01/03/2016	The budgeting process.	08/03/2016	Case study.	15/03/2016	Holiday.	22/03/2016	Case study.	29/03/2016	Holiday.	05/04/2016	Standard costing and variance analysis.	12/04/2016	Divisional financial performance measures. Transfer pricing in divisionalized companies.	19/04/2016	Cost management. Strategic management accounting.	26/04/2016	Presentations of students	03/05/2016	Case study	10/05/2016	Pre-exam
Date	Content of lectures																														
09/02/2016	Basic of accounting.																														
16/02/2016	Introduction to cost terms and concepts. Cost assignment.																														
23/02/2016	Inter- service department reallocations. Joint and by- product costing.																														
01/03/2016	The budgeting process.																														
08/03/2016	Case study.																														
15/03/2016	Holiday.																														
22/03/2016	Case study.																														
29/03/2016	Holiday.																														
05/04/2016	Standard costing and variance analysis.																														
12/04/2016	Divisional financial performance measures. Transfer pricing in divisionalized companies.																														
19/04/2016	Cost management. Strategic management accounting.																														
26/04/2016	Presentations of students																														
03/05/2016	Case study																														
10/05/2016	Pre-exam																														

Course Assignment:***Conditions of signature:***

- Students form teams with 2 members and choose a topic in the field of Management Accounting (deadline: 9th week).
- For the 11th week they prepare an 8-10 pages essay about the chosen topic (MS Word document, Times New Roman 12, Space 1.5).
- On the 12th week students make a presentation about the chosen topic (12-15 slides).
- The total score of the essay and presentation is 10 points per person, from which 60 % have to be achieved in order to obtain the signature.

Conditions of exam:

signature

Exam:

- The written exam has theoretical and practical questions.
- The total score of the exam is 40 points, from which 51% have to be achieved to pass the examination.

Mark: The total score of the semester is 50 points.

0-25 points: fail (1), 26-33 points: pass (2), 34-38 points: satisfactory (3), 39-44 points: good (4), 45-50 points: excellent (5).

Compulsory literature:

The lectures' slides

Colin Drury: Management and Cost Accounting, Seventh Edition, Cengage Learning EMEA, 2008

Offered readings:

Leslie Chadwick: The Essence of Management Accounting, Prentice Hall International 1991. New York

Graham Mot: Management Accounting for Decision Makers, Pitman 1991., London

The Association of Chartered Certified Accountants (ACCA): Management Accounting (MA), Kaplan Publishing, 2010

31 January 2016, Miskolc

Béla Kántor, Ph.D.
Associate Professor