

**Academic discipline:
"Management accounting and controlling"**

Code and name of specialty	1-26 02-01 Business Administration
Training course	3/4
Semester of training	5/ 6/ 7
Number of class hours:	28
Lectures	14
Seminar classes	-
Practical exercises	14
Laboratory classes	-
Form of intermediate assessment (credit/differential credit/exam)	credit/exam
Number of credits	6
Competencies to be formed	To account for production costs and to apply various cost calculation methods in order to design optimal accounting systems and control planned costs

Summary of the content of the academic discipline:

"Management accounting and controlling" is a practical academic discipline, the development of which includes work in the following areas:

- formation of skills in accounting for production costs;
- the basics of calculating the cost of production of the enterprise;
- formation of skills in the development of accounting systems and cost control.