**The name of the academic discipline:**

**“Managerial accounting and controlling”**

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| **Specialty code and name** | 1-26 02 01 Business Administration |
| **Year of study** | 3, 4 |
| **Semester of study** | 5, 6, 7 |
| **Number of in-class academic hours:** | 28 |
| **Lectures**  **Seminar classes**  **Practical classes**  **Laboratory classes** | 14 |
| - |
| 14 |
| - |
| **Form of the current assessment (*credit/ graded credit /exam*)** | credit / exam |
| **Number of credit points** | 6 |
| **Competences** | Mastering the academic discipline “Managerial accounting and controlling” should ensure the formation of specialized competence: to carry out accounting of production costs and apply various methods of cost calculation in order to design optimal accounting systems and controlling of planned costs |
| **Summary of the academic discipline:**  “Managerial accounting and controlling” is a practical-oriented academic discipline, the development of which includes work in the following areas:  − formation of a set of knowledge and practical skills for resource planning and assessment of their effectiveness;  − familiarization with pricing methods, determining financial results;  − familiarization with methods for assessing the effectiveness of the enterprise’s economic activity;  − familiarization with methods for managing labor and materials costs;  − formation of a set of knowledge and practical skills in the field of costing, budgeting and control at enterprises;  − familiarization with the specifics of making management decisions;  − familiarization with the requirements imposed on specialists of financial and economic services, on knowledge and skills for carrying out professional activities in the field of management accounting and controlling | |