

Specialization: Economics, bachelor's degree, part-time study

Discipline: "Management accounting"

4 ECTS, 144 academic hours.

Control form: pass/fail.

Annotation

In a market economy, management accounting is an objective necessity. Management accounting is understood as a system for collecting, processing and presenting accounting information for the needs of management. Management accounting as an independent accounting activity arose in developed Western countries by the 40s - 50s of the twentieth century. Being at the intersection of accounting, production organization, control, analysis and planning of activities, management accounting today is not limited to calculating the cost, but examines such problems as performance assessment, staff motivation, search and justification of the best solutions to various problems facing the organization.

Goals and objectives of the discipline: to develop a holistic view of the goals and concepts of management accounting, cost accounting systems, systems for calculating and analyzing costs, the basics of budgeting.

The main task of management accounting is to prepare the necessary information for making optimal management decisions to improve the production process and thereby optimize the management process itself.

This course is intended for the preparation of masters at RAU in the specialization "IT in Economics" of the direction "Economics". Within the framework of this discipline, management accounting is studied.