**1. Name of module:** Management Accounting

**2. The unit code:** MTUB\_8\_OND.12\_3

**3. Type module:** compulsory

**4. Semester:** 3

**5. The volume of the module:** total hours - 90 (ECTS credits - 3); contact hours - 30 (lectures - 12 practical lessons - 18).

**6. Lecturer:** Hryshova Inna Yriyivna.

**7. Learning outcomes:**

Following the completion of the module a student **must:**

**know:** theoretical and methodological foundations of management accounting, cost classification approaches, modern system of accounting and calculation and areas of improvement.

**able:** to classify and allocate costs to investigate the behaviour and function of cost, margin and use relevant approach in preparing information for the substantiation of administrative decisions, prepare operating and financial budgets; analyze deviations from them.

**8. Method of delivery:** auditorium classes.

**9. Necessary preliminary and co-requisites:**

- Prerekvizyty: management, organization management.

**10. Course contents:**

The purpose, content and organization of management accounting. Classification and spending behaviour. The system of accounting and calculation on full costs. Accounting system and costing for variable costs. Analysis interconnection costs, volume of activity and profit. The system of accounting and calculation for regulatory costs. Analysis of information for the preparation of management decisions. Budgeting and control. Accounting and control centres of responsibility. Strategic management accounting.

**11. Suggested Reading:**

1. Атамас П. Й. Управлінський облік: Навчальний посібник 2-ге вид / П. Й. Атамас– К.: Центр учбової літератури, 2009. – 440 с.
2. Бізнес-адміністрування: магістерський курс: Підручник / За ред. д.е.н., проф. Л. Г. Мельника, д.е.н., проф. C. M. Ілляшенка та к.е.н., доц. І. М. Сотник. – Суми: ВТД «Унiверситетська книга», 2008. – 896 с.
3. Голов С. Ф. Фінансовий та управлінський облік. / С. Ф. Голов, Є. І. Єфименко. – К:. ТОВ «Автоінтер-Сервіс», 1996. – 544 с.
4. Тренев Н. Н. Управление финансами / Н. Н. Тренев. – М.: Финансы и статистика, 1999. – 496 с.

**12. Methods:** lectures, practical classes, independent work.

**13. Assessment methods:**

- Current control (70%) - oral interviews, testing, and research navchavlno individual tasks;

- Final control (30%) - exam (theoretical questions, tasks, tests).

**14. Language of instruction:** Ukrainian.