

Course syllabus			
Course name:	Management Accounting		
Areas, Disciplines:			
Study programme group:	Cycle of studies:	Study type:	
Study programme name:	Erasmus/Mobility		
Speciality:			
Electivity:			
Course coordinator:	Prof. Ramona Rupeika-Apoga		
Course code:	Year of studies:	Semester:	Language of instruction:
	n/a	n/a	English
ECTS credits:	6		
Exam / assessment form:	Assessment		
Class type		Total contact hours	
A. Shortened (general) subject description			
The aim of the course is to provide students with knowledge in the field of management accounting so that they can successfully calculate costs and calculate the cost of the object, make financial decisions, and also plan and control the company's activities.			
B. Prerequisites			
None			
C. Effects of Teaching			
Knowledge			
Code PEU			Study programme-related

		learning outcome code
-	strengthen the idea of management accounting purposes and guiding principles	-
	classifies the operating costs of an enterprise	
<b>Skills</b>		
Code PEU		Study programme-related learning outcome code
-	manages the calculation of direct and indirect costs	-
	independently calculates the self cost of the calculation object	
<b>Social competence</b>		
Code PEU		Study programme-related learning outcome code
-	independently apply cost estimation, calculation methods for making decisions	-
	prepare functional and master budgets	
<b>D. Course Content</b>		
	Total contact hours	PEU
Introduction to management accounting	4	-
Classification and description of costs	4	
Methods of costing	8	
Inventory valuation and management methods	4	
Making decisions	5	
The budgeting process		
<b>Sum</b>	<b>30</b>	
<b>E. Methods and Criteria of Assessment</b>		
<b>Final grade</b>		

<b>FINAL GRADE FOR THE SUBJECT</b>		
is determined according to the algorithm: Grade for "Workshop" grade * 100.00 % Additional requirements to pass the subject: None		
<b>Partial grade for the form: Workshop</b>		
The form evaluation is determined based on the results of the following components:		
<b>Assessment component</b>	<b>Weight in final grade</b>	<b>Verification</b>
Individual homework, seminar tasks and case studies	40%	Submitted seminar tasks in Moodle
Test	30%	Written Test in Moodle
Examination	30%	Written Exam in Moodle
<b>Sum</b>	<b>100%</b>	
Grade for Workshop is determined according to the following point scale: 100.00% Additional requirements to pass the form: None		
<b>F. Bibliography</b>		
<ol style="list-style-type: none"> <li>Warren, Carl S., and William James Taylor. 2023. <i>Managerial Accounting</i>. Sixteenth edition. Mason: South-Western.</li> <li>Horngren, Charles T., Gary L. Sundem, David Burgstahler, and Jeffrey W. Schatzberg. 2023. <i>Introduction to Management Accounting</i>. Seventeenth edition, Global edition. Pearson Always Learning. Harlow London Munich: Pearson Education Limited.</li> </ol>		
<b>G. Student's Workload in the Course</b>		
<b>Workshop</b>		
<b>Form of student activity</b>		<b>Approximate number of hours</b>
Attendance in class accounts		30
Preparing for class participation (designated readings and tasks) will require, on average, 10 hours per meeting		50
<b>Sum</b>		<b>80</b>
<b>H. Teaching Methods</b>		

Tutorial: Visual presentation of information (explanation, illustration); lecture-based case analysis; formulation and explanation of problem-based examples and questions; moderation of discussions; moderation of case studies; consultations.

#### I. Additional information

None