

Course Code	Managerial Accounting UNYP 20202
Level	Lower-level course in a Bachelor's degree program
Credits	3 semester credits / 6 ECTS
Pre-requisite(s)	C- or better in Financial Accounting

Scheduled meetings	45 hours
Average preparation time	105 hours
Total student work time	150 hours

Description Introduction to measuring and communicating the financial information to manage an organization. Introduction to spreadsheet programming, using basic managerial accounting concepts. Topics include job order and standard costing systems, cost behavior, and estimation, cost-volume-profit analysis, budgeting and short-term decision making.

Learning outcomes Upon successfully completing this course, the student will be able to:

- explain the difference between a managerial accountant and an auditor;
- be able to discuss the uses and limitations of cost management and planning and control systems;
- understand and be able to apply basic aspects of use of Information technology and its role in accounting and control;
- be able to use on a basic level various types of costing systems, and understand the appropriate applications of each;
- have the ability to use the systems for purposes of projection and planning.

Study literature Hilton, Ronald W., *Managerial Accounting*, 4th Ed, Irwin McGraw Hill, 1999.

Additional readings available on UNYP E-Learn or in the UNYP Library.

All courses are taught in English, with the exception of language courses. UNYP's 3-year and 4-year Bachelor's programs are accredited by the Czech Accreditation Commission, a part of the Czech Ministry of Education, Youth and Sports, and lead to the award of a *bakalář* (Bachelor's) degree. UNYP's 3-year Bachelor's of Business degree is also accredited by the the U.S.-based International Assembly for Collegiate Business Education (IACBE), a CHEA-recognized accreditor.