

## GENERAL DATA

Program title	<b>MBA - International Business</b>
Course	<b>Management Accounting</b>
Course ID <input type="text"/>	Year of study: 2018/2019
NAME OF LECTURERS:	Doc. Ing. Jaroslav Wagner, Ph.D. (guarantor, lecturer) Ing. Kateřina Knorova, MBA (lecturer)

## COURSE DESCRIPTION

Management Accounting provides students with the necessary knowledge so that they fully understand the structure and content of financial statements and appreciate the underlying concepts, principles, methods and procedures. Building on these core concepts, the course then focuses on equipping students with a thorough understanding of the process of analyzing financial statements to make investment, credit and other decisions through the use of a range of cases and discussion topics.

## LEARNING OUTCOMES

Upon completing of this subject students are able to

- interpret financial statements and the footnotes to the statements
- assess and measure the impact of reporting diversity on a reported company's profitability and book value
- use accounting information to conduct thorough profitability analysis across time and companies
- use accounting information to conduct thorough risk analysis across time and companies conduct diagnostic earnings quality analysis
- describe the nature and key concepts of management accounting information
- explain traditional and modern cost management systems, their uses and limitations apply accounting information in resource management and decision making

## REQUIRED READINGS

The relevant information can be found in the study package and consists of the courseware for this course. Additionally, there are articles and a recommended textbook for this subject.

- Drury, C. (2005). Management accounting for business, Thomson Learning, London

## **DIDACTICS, TEACHING METHOD, EXAM PROCEDURE**

Course: 5 ECTS = 125 hours of study load (1 ECTS = 25 hours of study load)

Two intensive weekend blocks – 50 contact hours

Intensive teaching: lectures 30%, discussion 40 %, case studies presentations 30%

Assignments: pre-readings and readings 20%, case studies team analysis 30%, final project 50%