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| FACULTY: | Koszalin University of Technology  Faculty of Economic Sciences |
| FIELD OF STUDY: | **FINANCE AND ACCOUNTING** |
| ERASMUS COORDINATOR OF THE FACULTY: | Małgorzata Czerwińska-Jaśkiewicz, Phd |
| E-MAIL ADDRESS OF THE COORDINATOR: | malgorzata.czerwinska@tu.koszalin.pl |
| COURSE TITLE: | **MANAGEMENT ACCOUNTING AND CONTROLLING** |
| LECTURER’S NAME: | **Krzysztof Dziadek, Phd** |
| E-MAIL ADDRESS OF THE LECTURER: | krzysztof.dziadek@tu.koszalin.pl |
| ECTS POINTS FOR THE COURSE: | 4 |
| ACADEMIC YEAR: | **2020/2021** |
| SEMESTER:  (W – winter, S – summer) | W or S |
| HOURS IN SEMESTER: | Lectures: 15 hours  Workshops: 15 hours |
| LEVEL OF THE COURSE:  (1st cycle, 2nd cycle, 3rd cycle) | 1st cycle |
| TEACHING METHOD:  (lecture, laboratory, group tutorials, seminar, other-what type?) | Lecture, workshops |
| LANGUAGE OF INSTRUCTION: | English |
| ASSESSMENT METOD:  (written exam, oral exam, class test, written reports, project work, presentation, continuous assessment, other – what type?) | Written exam (test) |
| COURSE CONTENT: | 1. Instruments using in strategic and operational management accounting and controlling. 2. Break even point analysis. 3. Budgeting of costs and income. 4. Report on implementation of the budget. Deviation analysis. 5. SWOT Analysis. Benchmarking. 6. Balanced scorecard. 7. Indicators use in management accounting and controlling. 8. Management accounting and controlling of projects. |
| ADDITIONAL INFORMATION: | Didactic methods: Case studies, individual tasks (for students), analysis of empirical materials |

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