

COURSE DESCRIPTION

Academic year: 2026/2027	
University: Comenius University Bratislava	
Faculty: Faculty of Management	
Course ID: FM.KEF/058AM/21	Course title: Managerial Accounting
Educational activities: Type of activities: lecture / seminar Number of hours: per week: 2 / 2 per level/semester: 28 / 28 Form of the course:	
Number of credits: 6	
Recommended semester:	
Educational level:	
Prerequisites:	
Recommended prerequisites: Principles of Financial Accounting I	
Course requirements: 1. midterm exam 2. activity - problem and case study solving, active participation during the seminar, homework assignments 3. final exam Scale of assessment (preliminary/final): 20%, 20%, 60%	
Learning outcomes: Upon successful completion of this course, students will be able to: 1. use financial accounting information for future cost management, costing and budgeting processes; 2. understand the relationship between costs in the company and sources of costs, estimate cost functions using mathematical methods for the purpose of cost planning in the company. 3. use the knowledge on the company's costs, in quantifying and interpreting the Break-even point, margin of safety, targeted operating income units or sales etc. 3. have knowledge about job costing and their types and to calculate full costs for the product and will be able to compile cost calculations and select the appropriate type of calculation and price the product appropriately for individual outputs, 4. monitor the cost efficiency and cost effectivity, 5. apply the knowledge on relevant revenues and relevant costs, opportunity costs making the right decisions, e.g. Buy or make, accept or reject a special order, drop or add the customer etc., 6. prepare Master and flexible budget, 7. Analyze the achieved results using variances of the 1st, 2nd and 3rd level. or using KPIs. for decision-making, 7. Understand the Balance Score Card approach.	
Class syllabus: 1. Introduction to management accounting 2. Types of costs and their behavior, Production costs - Material, Wages and overhead costs, 3. CVP analysis (Cost-volume -profit), Break-even point 4. Mathematical methods for determining the cost function, linear & nonlinear costs (learning curve)	

5. Variable and absorption model of the income statement, Relevant costs and revenues 6. Calculations and calculation methods - traditional, ABC calculation, target cost calculation, 7. Pricing 8. Inventory management 9. Budgets - Master budget 10. Flexible budget, deviations. Responsibility accounting. 11. Balance Score Card 12. KPI
Recommended literature: anglický jazyk
Languages necessary to complete the course:
Ethics: The syllabus lists knowledge, skills, competences and transferable skills that the students will acquire by successfully completing the course. These will impact on their personal development and can be used both in their future careers and in their lives as active citizens in democratic societies. Following the provisions of Internal Regulation of the Comenius University Bratislava - Internal system of ensuring the quality of higher education of the Comenius University Bratislava, <i>each student consistently achieves his/her study results honestly during his/her studies; does not cheat or use dishonest procedures during any form of verification of his study knowledge and knowledge.</i> Cases of violation of this provision can be assessed as a violation of obligations arising from legal regulations (...). Such an assessment may be associated with applying relevant legal consequences on an academic, (...) or disciplinary level. Following the provisions of Internal Regulation of the Comenius University Bratislava - Disciplinary regulations of the Comenius University Bratislava for students, <i>a student's disciplinary offence is any form of writing off or illegal cooperation or hinting during the written or oral evaluation of study results (knowledge verification) or during preparation for it within the course, or the use of technical devices or any information carriers in a way other than permitted during the written or oral evaluation of study results (knowledge verification) or during preparation for it within the subject.</i> Some of the disciplinary measures may be imposed on the student for a committed disciplinary offence: reprimand, conditional expulsion from studies or expulsion from studies.
Notes:
Past grade distribution Total number of evaluated students: 159
Hodnotenie predmetu sa zobrazí až v prípade zaradenia predmetu do nejakého študijného plánu.
Lecturers: prof. RNDr. Darina Saxunová, PhD.
Last change: 21.04.2026
Approved by: