MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION

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"MOSCOW POLYTECHNIC UNIVERSITY"
(MOSCOW POLYTECHNIC UNIVERSITY)

Faculty of Economics and Management

APPROVED BY
FEU Dean
_______________ /A.V. Nazarenko/
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WORKING PROGRAM OF THE DISCIPLINE

«Management Accounting»

Direction of training/specialty
38.03.01 Economy

Profile/specialization
International business and foreign economic

Qualification
bachelor

Forms of study
full-time

Moscow, 2025

Разработчик(и):

Доцент кафедры «Экономика и организация»,
к.э.н., доцент — О.Г. Исаева

Согласовано:

Заведующий кафедрой «Экономика и организация»,
к.э.н., доцент — А.В. Тенищев

Руководитель образовательной программы,
д.э.н., профессор — В.В. Куренная

Content

1. Objectives, tasks and planned learning outcomes for the discipline

The goalmastering the academic discipline "Managerial Accounting" is the formation students have universal and professional skills related to collecting, monitoring and processing data to calculate the economic indicators of an organization.

Main**tasks**study of the discipline:

- developing students' knowledge about the content of management accounting, its principles and purpose;
- a comprehensive review of issues of accounting, control, analysis of cost data and the results of economic activity in the context of those necessary for the implementation of modern management accounting methods in management practice;
- developing students' understanding of the conditions for creating information control system required for management accounting for internal users based on their needs and requests.

Training in the discipline "Managerial Accounting" is aimed at developing the following competencies in students:

Code and name competencies	Indicators of Competence Achievement
UK-2. Capable of defining a range of tasks within the framework of the set goal and choosing the best ways to solve them, based on current legal norms, available resources and limitation	IUK-2.1. Formulates a set of tasks within the framework of the stated goal of the project, the solution of which ensures its achievement IUK-2.2. Defines the links between the set tasks, the main components of the project and the expected results of its implementation IUK-2.3. Selects the optimal methods of planning, distributing areas of responsibility, solving problems, analyzing results taking into account current legal regulations, existing conditions, resources and limitations, and possibilities of use
PC-1 Capable of collecting, monitoring and processing data for calculations economic indicators of the organization	IPC-1.1. Performs work on collecting, processing and monitoring initial data necessary for conducting analysis and planning of indicators of production, commercial and financial-economic activities of the organization IPC -1.2. Performs calculations on material, labor and financial costs necessary for the production and sale of manufactured products, development of new types of products, and services provided

2. The place of the discipline in the structure of the educational program

The discipline is one of the elective disciplines of the part formed by the participants of the educational relations of block B1 “Disciplines (modules)”.

The study of the discipline is based on the following disciplines:

- Business planning
- Strategic planning for the development of an industrial enterprise

The study of the discipline is interconnected with the topics considered in parallel disciplines studied:

- Financial analysis;

- Commercial activities of enterprises and organizations Planning and
- budgeting of activities of enterprises and organizations

3. Structure and content of the discipline

The total workload of the course is 2 credit units (72 hours).

3.1 Types of academic work and labor intensity

3.1.1. Full-time education

p/p	Type of academic work	Quantity hours	Semesters	
			8	-
1.	**Classroom lessons**	**36**	**36**	-
	including:			
1.1	Lectures	18	18	-
1.2	Seminars/practical classes	18	18	-
1.3	Laboratory exercises	-	-	-
2.	**Independent work**	**36**	**36**	-
	including:			
2.1	Preparation for practical classes (study of lecture material)	12	12	-
2.2	Preparing for testing	12	12	-
2.3	Solving problems on your own	12	12	-
	Interim assessment			
	credit/differential credit/exam		**credit**	-
	Total	**72**	**72**	-

3.1.2. Part-time and part-time education

p/p	Type of academic work	Quantity hours	Semesters	
			8	-
1.	**Classroom lessons**	**18**	**18**	-
	including:			
1.1	Lectures	8	8	-
1.2	Seminars/practical classes	10	10	-
1.3	Laboratory exercises			-
2.	**Independent work**	**54**	**54**	-
	including:			
2.1	Preparation for practical classes (study of lecture material)	18	18	-
2.2	Preparing for testing	18	18	-
2.3	Solving problems on your own	18	18	-
	Interim assessment			
	credit/differential credit/exam		**credit**	-
	Total	**72**	**72**	-

3.2 Thematic plan for studying the discipline

(by form of education)

3.2.1. Full-time education

p/p	Sections/Topics of the Discipline	Labor intensity, hour					
		Total	Classroom work				Independent Job
			Lectures	Practical classes	Laboratory classes	Practical Preparation	
1.	Topic 1. The essence, content, principles and purpose of management accounting	8	2	2	-	-	4
2.	Topic 2. Concepts and terminology of cost classification	8	2	2	-	-	4
3.	Topic 3. Accounting and control of production costs and sales of products by types of expenses	8	2	2	-	-	4
4.	Topic 4. Basic cost accounting models	8	2	2	-	-	4
5.	Topic 5. Accounting and distribution of costs by costing objects	8	2	2	-	-	4
6.	Topic 6. Direct costing system	8	2	2	-	-	4
7.	Topic 7. Standard cost accounting and the standard cost system	8	2	2	-	-	4
8.	Topic 8. Accounting and calculation of costs by places of formation, responsibility centers and budgeting	8	2	2	-	-	4
9.	Topic 9. Using management accounting data to justify decisions at different management levels	8	2	2	-	-	4
	Total	**72**	**18**	**18**	**-**	**-**	**36**

3.2.2. Part-time and part-time education

p/p	Sections/Topics of the Discipline	Labor intensity, hour					
		Total	Classroom work				Independent Job
			Lectures	Practical classes	Laboratory classes	Practical Preparation	
1.	Topic 1. The essence, content, principles and purpose of management accounting	8	-	2	-	-	6
2.	Topic 2. Concepts and terminology of cost classification	8	2	-	-	-	6
3.	Topic 3. Accounting and control of production costs and sales of products by types of expenses	8	-	2	-	-	6
4.	Topic 4. Basic cost accounting models	8	2	-	-	-	6

5.	Topic 5. Accounting and distribution of costs by costing objects	8	-	2	-	-	6
6.	Topic 6. Direct costing system	8	2	-	-	-	6
7.	Topic 7. Standard cost accounting and the standard cost system	8	-	2	-	-	6
8.	Topic 8. Accounting and calculation of costs by places of formation, responsibility centers and budgeting	8	2	-	-	-	6
9.	Topic 9. Using management accounting data to justify decisions at different management levels	8	-	2	-	-	6
	Total	**72**	**8**	**10**	**-**	**-**	**54**

3.3 Contents of the discipline

Topic 1. The essence, content, principles and purpose of management accounting

Objectives and tasks of management accounting. Fundamental provisions of management accounting. Comparison of financial and management accounting systems. Terminological features: management accounting, production accounting, costing, controlling. Management accounting and making management decisions. Management accounting in the management structure of an organization. External and internal business environment. Users of information generated within the framework of accounting procedures.

Topic 2. Concepts and terminology of cost classification

The essence and content of the concepts: costs, expenses, expenses, income. The differences between them. Results of the financial activities of the organization. Concepts and terminology of cost classification. Concepts: "cost center", "cost carrier", "responsibility center". Responsibility center as an object of cost management. Cost, profit, budgeting centers. Classification of costs: by economic content, by the method of inclusion in the cost of production, in relation to the volume of production of products, in relation to a given management decision, for the purposes of control and regulation. The concepts of conditionally variable, conditionally fixed costs or mixed costs. Methods of dividing costs into variable and fixed parts. Cost response coefficient. Break-even analysis. Critical break-even point, methods of determination. Loss and profit zones. Marginal income and methods of writing off fixed costs.

Topic 3. Accounting and control of production costs and sales of products by types of expenses

Material costs: calculation, options for assessing material consumption, justification for their choice. Accounting for personnel labor costs. Types, forms and systems of remuneration. Expenses for social needs: mandatory, voluntary and indirect, their reflection in the accounting of production costs. Methods of calculating depreciation of fixed assets. Imputed costs, their reflection, features of calculation and accounting. Purpose of costing costs.

Topic 4. Basic cost accounting models

Accounting and calculation of actual production costs based on actual costs: advantages and disadvantages. Accounting and calculation of actual production costs based on average costs: advantages and disadvantages. Calculation of actual production costs based on standard costs. Accounting of costs and calculation of full and partial (reduced) cost of production. Organization and methodology of accounting for full production costs. Accounting system for production costs when accounting for expenses based on full and partial cost of production.

Topic 5. Accounting and distribution of costs by costing objects Process-based method of accounting for costs and calculating the cost of production: features and scope of application. Types of calculations. Process-based method of accounting for costs and calculating the cost of production: features and scope of application. Conventional unit method. Consolidated accounting of production costs. Job-based method of accounting for costs and calculating the cost of production: features of calculating the cost of production. Accounting and distribution of overhead costs.

Topic 6. Direct costing system

Direct costing system: essence, features, advantages, disadvantages. Simple and developed direct cost. Using direct costing system data to justify management decisions. Direct cost by formation places and costing objects.

Topic 7. Standard cost accounting and the standard cost system

Standard cost accounting: general characteristics, goals, objectives. Principles of calculating the standard cost of production. Accounting for deviations and changes in standards in the standard method. The "standard-cost" system: concept, history of origin. Accounting for deviations in the "standard-cost" system. Common and differences between the standard method of cost accounting and calculating the cost of production and the "standard-cost" system. Using data from the "standard-cost" system and standard accounting for managing an organization.

Topic 8. Accounting and calculation of costs by places of formation, responsibility centers and budgeting

Responsibility centers and cost formation points: concept, criteria for their isolation. Organization's responsibility centers as a basis for budgeting. Cost centers, profit centers, income centers, investment centers. Budgeting as a form of short-term planning. Goals and objectives of budgeting. Organization of budgeting at enterprises. Types of budgets. General and private budgets. Operating and financial budgets. Flexible and static budgets.

Topic 9. Using management accounting data to justify decisions at different management levels

Models of making management decisions based on accounting information. The concept of relevant information. Relevant approach to management. Management accounting and evaluation of the effectiveness of production investments. Features of accounting and evaluation of short-term and long-term investments. Making short-term and long-term management decisions.

3.4 Topics of seminars/practical and laboratory classes

3.4.1. Seminars/practical classes

1. Seminar on the topic “The essence, content, principles and purpose of management accounting”.
2. Seminar on the topic “Concepts and terminology of cost classification”.
3. Consideration of practical situations and solution of problems on the topic “Accounting and control of production costs and sales of products by types of expenses”.
4. Consideration of practical situations and solution of problems on the topic “Basic cost accounting models”.

5. Consideration of practical situations and solution of problems on the topic "Accounting and distribution of costs by costing objects".
6. Consideration of practical situations and solution of problems on the topic "Direct costing system".
7. Consideration of practical situations and solution of problems on the topic "Standard cost accounting and the standard cost system".
8. Consideration of practical situations and solution of problems on the topic "Accounting and calculation of costs by places of formation, responsibility and budgeting centers".
9. Consideration of practical situations and solution of problems on the topic "Using management accounting data to justify decisions at different levels of management."

3.4.2. Laboratory exercises

Laboratory classes for this discipline are not provided for in the curriculum.

3.5 Topics of course projects (course papers)

The curriculum does not provide for a course project (course work) for this discipline.

4. Educational, methodological and informational support

4.1 Regulatory documents and GOSTs

1. Civil Code of the Russian Federation (part one) of 30.11.1994 No. 51-FZ (current version) [Electronic resource]– URL: http://www.consultant.ru/document/cons_doc_LAW_5142/

4.2 Main literature

1. Volkova, O. N. Management accounting: textbook and practical training for universities / O. N. Volkova. - Moscow: Publishing house Yurait, 2023. - 461 p. - (Higher education). - ISBN 978-5-534-10748-7. - Text: electronic // Educational platform Yurait [website]. - URL: https://urait.ru/bcode/512221.
2. Kaverina, O. D. Management accounting: a textbook and practical training for universities / O. D. Kaverina. - 4th ed., revised. and additional. - Moscow: Publishing house Yurait, 2023. - 428 p. - (Higher education). - ISBN 978-5-534-15968-4. - Text: electronic // Educational platform Yurait [website]. - URL: https://urait.ru/bcode/510376.
Management accounting: a textbook and practical training for universities / O. L. Ostrovskaya, M. A. Osipov, A. E. Z. Karlik, E. B. Abdalova. - 2nd ed., corrected. and additional. - Moscow: Publishing house Yurait, 2023. - 435 p. - (Higher education). - ISBN 978-5-534-12215-2. - Text: electronic // Educational platform Yurait [website]. - URL: https://urait.ru/bcode/511027
4. Chaya, V. T. Management accounting: textbook and practical training for universities / V. T. Chaya, N. I. Chupakhina. — 2nd ed., revised and enlarged. — Moscow: Yurait Publishing House, 2023. — 354 p. — (Higher education). — ISBN 978-5-534-09167-0. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/531507.

4.3 Further reading

1. Shlyago, N. N. Management accounting for managers in 2 parts: textbook and practical course for universities / N. N. Shlyago. - Moscow: Yurait Publishing House, 2023. - 275 p. - (Higher education). - ISBN 978-5-9916-8374-6. - Text: electronic // Educational platform Yurait [website]. — URL: https://urait.ru/bcode/511753.

4.4 Electronic educational resources

Electronic educational resource for the discipline "Managerial accounting":
https://online.mospolytech.ru/course/view.php?id=8320

4.5 Licensed and freely distributed software security

1. Microsoft Office suite programs (Word, Excel, PowerPoint)

4.6 Modern professional databases and information reference systems

1. Computer information and legal systems "Consultant" http://www.consultant.ru, "Garant" http://www.garant.ru.
2. Official Internet portal of legal information http://pravo.gov.ru.
3. Scientific electronic library http://www.elibrary/ru
4. Russian National Library http://www.nlr.ru
5. Rating agency Expert RA https://raexpert.ru
6. EBS “Urayt” https://urait.ru
7. EBS “IPR BOOKS” http://www.iprbookshop.ru/

5. Logistics

1. General lecture halls equipped with educational furniture, a board, a portable/ stationary computer and a projector.
2. General-purpose classrooms for practical classes, equipped with educational furniture and a board.
3. Computer class for independent work of students.

6. Methodological recommendations

The methodology for teaching the discipline "Managerial Accounting" and the implementation of a competency-based approach in the presentation and perception of the material provides for the use of the following active and interactive forms of conducting group and individual classroom lessons in combination with extracurricular work in order to form and develop the professional skills of students:

- conducting lecture-type classes; preparing for
- practical work; solving problems;
-
- discussions, discussion of economic situations;
- organization and implementation of current monitoring of students' knowledge in the form of testing.

When conducting lectures and practical classes, current and midterm certification in the discipline "Managerial Accounting", it is advisable to use the following educational technologies:

1. Current control procedures for the discipline “Managerial Accounting” may be carried out in the form of computer testing.
2. During practical classes, industry regulatory documents are used to solve analytical problems, which allows developing practical skills in production management in real conditions.
3. Conducting a series of lectures containing tables and drawings as illustrations of the material under consideration must be carried out using slides prepared in the Microsoft Power Point program.

6.1 Methodological recommendations for the teacher on the organization training

This section of this work program is intended for beginning teachers and practicing specialists who do not have teaching experience.

The discipline "Managerial accounting" is a discipline that complements the formation of students' universal competence UK-2 and professional competence PC-1. In the context of constructing educational systems on the principles of the competence approach, there has been a conceptual change in the role of the teacher, who, along with the traditional role of the knowledge carrier, performs the function of the organizer of the student's scientific research work, a consultant in the procedures for selecting, processing and interpreting information necessary for practical action and further development, which must be taken into account when conducting lectures and practical classes in the discipline "Managerial accounting".

Teaching theoretical (lecture) material By discipline “Managerial accounting” is implemented on the basis of interdisciplinary integration and clear interdisciplinary connections within the framework of the educational program and curriculum in the direction 38.03.01 Economics.

The detailed content of individual sections of the discipline “Managerial Accounting” is considered in paragraph 3 of the work program.

Sample versions of test tasks for current monitoring and a list of questions for the exam in the discipline are presented in the FOS for the discipline in paragraph 7 of the work program.

The list of primary and secondary literature and regulatory documents required in the course of teaching the discipline "Managerial Accounting" is given in paragraph 4 of this work program. The teacher should guide students to use the original version of regulatory documents currently in force when preparing for the midterm assessment.

6.2 Methodological instructions for students on mastering the discipline

Acquiring in-depth knowledge of the discipline is achieved through active independent work of students. It is advisable to use the allocated hours to get acquainted with educational and scientific literature on the problems of the discipline, and to analyze scientific concepts.

The discipline provides for various forms of control over the level of achievement by students of the declared indicators of mastering competencies. The form of current control is active work in practical classes, testing. The form of intermediate control for this discipline is an exam, during which the level of achievement by students of the declared indicators of mastering competencies is assessed.

<u>Methodological guidelines for mastering the discipline.</u>

<u>Lecture classes</u> are conducted in accordance with the content of this work program and represent a presentation of the theoretical foundations of the discipline.

Attendance at lectures is mandatory.

Taking notes on lecture material is permitted both in writing and on a computer.

Regular repetition of the material of lecture notes for each section in preparation for the current forms of certification in the discipline is one of the most important types of independent work of the student during the semester, necessary for high-quality preparation for the midterm certification in the discipline.

Conducting<u>practical classes</u> in the discipline "Managerial accounting" is carried out in the following forms:

- analysis of the legal framework regulating the activities of organizations of various organizational and legal forms;
- survey on materials discussed in lectures and studied independently using recommended literature;
- solving typical calculation problems on topics;
- analysis and discussion of practical situations on the topics.

Attendance at practical classes and active participation in them is mandatory.

Preparation for practical classes necessarily includes studying lecture notes and recommended literature for an adequate understanding of the conditions and methods for solving the tasks planned by the teacher for a specific practical class.

Methodical instructions By execution various forms extracurricular independent work

Study of primary and secondary literature , and alsoregulatory documents in the discipline is conducted on a regular basis in the context of each section in accordance with the recommendations provided in the work program for preparation for the midterm assessment in the discipline "Managerial Accounting". The list of primary and additional literature and mandatory regulatory documents for the discipline is provided in paragraph 4 of this work program. Preference should be given to studying regulatory documents for the relevant sections of the discipline compared to their adapted interpretation in the educational literature.

Problem solving in the context of sections of the discipline "Managerial Accounting" is the independent work of the student in the form of homework in cases of insufficient classroom time during practical classes to solve all the tasks planned by the teacher conducting practical classes in the discipline.

Guidelines for preparation for midterm assessment The midterm assessment in the discipline "Managerial Accounting" is held in the form of an exam. The examination ticket for the discipline consists of 2 theoretical questions and a practical assignment. An approximate list of questions for the exam in the discipline "Managerial Accounting" and the criteria for assessing the student's answer during the exam for the purposes of assessing the achievement of the declared indicators of competence formation are provided in the FOS for the discipline in paragraph 7 of the work program.

The student is admitted to the midterm assessment in the discipline regardless of the results of the current assessment.

7. Evaluation Fund

7.1 Methods of monitoring and assessing learning outcomes

The development of competencies in the study of a discipline is determined by assessing the compliance of answers and/or completion of tasks with the stated indicators within the framework of ongoing monitoring activities and midterm assessment (examination).

7.2 Scale and criteria for assessing learning outcomes

7.2.1. Criteria for assessing the answer to the exam

(formation of competencies: UK-2, indicators IUC-2.1, IUC-2.2, IUC-2.3; PC-1, indicators IPC-1.1, IPC-1.2)

"5" (excellent):the student demonstrates excellent theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech and the ability to quickly respond to clarifying questions.

"4" (good):the student demonstrates good theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech, but at the same time makes minor mistakes that he quickly corrects independently or with minor correction from the teacher.

"3" (satisfactory):the student demonstrates satisfactory theoretical knowledge, demonstrates poorly developed skills in analyzing phenomena and processes, insufficient ability to make reasoned conclusions and give examples, demonstrates insufficient fluency in monologue speech, terms, logic and consistency of presentation, makes mistakes that can only be corrected with correction from the teacher.

"2" (unsatisfactory):the student demonstrates ignorance of theoretical fundamentals of the subject, lack of practical skills, cannot make reasoned conclusions and give examples, demonstrates poor command of monologue speech, does not know the terms, demonstrates a lack of logic and consistency in presentation, makes mistakes that cannot be corrected by the teacher, refuses to answer additional questions.

7.2.2. Criteria for assessing the student's work in practical classes (formation of competencies: UK-2, indicators IUC-2.1, IUC-2.2, IUC-2.3; PC-1, indicators IPC-1.1, IPC-1.2)

"5" (excellent):all tasks provided for in the practical plan have been completed classes, the student answered all test questions clearly and without errors, and worked actively in practical classes.

"4" (good):all tasks provided for in the practical plan have been completed classes, the student answered all the test questions with corrective comments from the teacher and worked quite actively in practical classes.

"3" (satisfactory):all tasks provided for in the plan have been completed practical classes, with comments from the teacher; the student answered all test questions with comments.

"2" (unsatisfactory):the student did not complete it or completed it incorrectly practical tasks provided for in the practical lesson plan; the student answered the test questions with errors or did not answer the test questions.

7.2.3. Test results evaluation criteria

(formation of competencies: UK-2, indicators IUC-2.1, IUC-2.2, IUC-2.3; PC-1, indicators IPC-1.1, IPC-1.2)

The test is graded according to the percentage of correct answers given by the student to the test questions.

Standard scale of compliance of test results with the assigned score:

- "excellent" - over 85% correct answers; "good" - from
- 70.1% to 85% correct answers; "satisfactory" - from 55.1%
- to 70% correct answers; from 0 to 55% correct answers -
- "unsatisfactory"

"5" (excellent):the test taker demonstrates excellent theoretical knowledge, has terms and has the ability to quickly respond to test questions.

"4" (good):the test taker demonstrates good theoretical knowledge, has most terms and has the ability to quickly respond to test questions.

"3" (satisfactory):the test taker demonstrates satisfactory theoretical knowledge, has a command of basic terms and concepts.

"2" (unsatisfactory):the test taker lacks theoretical knowledge, He doesn't know the terminology and responds slowly to test questions.

7.3 Evaluation tools

7.3.1. Current control

(formation of competencies: UK-2, indicators IUC-2.1, IUC-2.2, IUC-2.3; PC-1, indicators IPC-1.1, IPC-1.2)

Examples of problems to be solved in practical classes:

1. The fixed costs of the enterprise in the reporting month are 25,000 rubles, and variable costs are 18 rubles per unit. The production capacity of the enterprise is 2,500 units per month. The market price of one unit of output is 32 rubles. Based on the analysis of the zero profit point, determine: the amount of full costs; sales revenue; financial result from sales; possible amount of reduction in production volume; how much it is possible to reduce the sales price to cover full costs.

2. Fixed costs in the reporting month amounted to 60,000 rubles, variable costs – 20 rubles per unit. The production capacity of the enterprise is 2,500 units per month. The market price of the product is 50 rubles. Determine: the amount of the enterprise's full costs; maximum revenue from product sales; maximum possible profit from sales; break-even point in quantitative and value terms.

3. General production costs amounted to 320,000 rubles in the reporting month. The enterprise produces 2 types of products: A and B. The basic wages of production workers amounted to: - for product A - 133,000 rubles, - for product B - 165,000 rubles. Write off general production costs to the cost of products and distribute them between the types of products.

4. Distribute general business expenses by type of product if the total amount of these expenses for the month for the enterprise as a whole was 60,000 rubles. The enterprise produces 3 types of products: A, B, C. The basic wages of production workers for the production of product A were 44,000 rubles, B - 26,000 rubles, C - 39,000 rubles.

5. An organization has two stages. There is no work in progress at the beginning of the period. Stage I. Units of output entered into stage I - 16,000 units. Units of output completed by processing and transferred to stage II - 12,000 units. Work in progress at the end of the period is 4,000 units. Material costs amounted to 170,000 rubles, cost of processing for the period - 148,000 rubles.
Processing stage II. Work in progress at the end of the period 1,000 units. Units completed by processing and delivered to the finished goods warehouse – 9,000 units. Processing cost – 157,000 rubles, cost of materials – 136,000 rubles. Calculate: cost of one unit of production of processing stages I, II; total cost of finished goods; cost of work in progress.

6. The expected amount of production indirect costs for the upcoming period is 62,500 thousand rubles, non-production costs - 31,250 thousand rubles. The basis for distributing all indirect costs according to the accounting policy of the organization is the wages of the main production workers, which, according to the accounting department, is expected to be in the amount of

25,000 thousand rubles. The cost accounting card for order No. 1 contains the following information:
- materials actually consumed10,000 thousand rubles - actual costs for wages of main production workers 2,800 thousand rubles.
Define:
1. Budget rate of distribution of production and non-production indirect costs.

2. The amount of indirect production costs.
3. Production cost of order No. 1.

Examples of test tasks:

1. The basis of management accounting is:
    1. financial accounting
    2. tax accounting
    3. production accounting
    4. statistical accounting

2. The principles of management accounting are
    1. a unified approach to the selection of goals and objectives of management and financial accounting of production
    2. unified planning and accounting units for two types of accounting
    3. one-time entry of primary information for all types of accounting
    4. continuity and supplementation of information from one type of accounting to another

3. The main object of management accounting is
    1. organization as an independent legal entity
    2. a group of enterprises united by industry affiliation
    3. responsibility center
    4. The answer depends on the purpose of management accounting

4. It has the greatest economic independence.
    1. cost center
    2. revenue center
    3. profit center
    4. investment center

5. Production accounting is a part
    1. tax accounting
    2. management accounting
    3. financial accounting
    4. financial accounting and management accounting

6. When the costing object is the advertising department, the salary of the department manager will be classified as
    1. variable and direct costs
    2. variable and indirect costs
    3. fixed and direct costs
    4. fixed and indirect costs

7. Within a scale base, variable costs per unit of output
    1. are different for each production volume
    2. constant at different production volumes

3. increase proportionally to the increase in production volume
4. decrease with increasing production volume

8. The cost response coefficient characterizes the relationship between
1. costs and growth of business activity
2. the rate of change in costs and the rate of growth of business activity
3. variable costs and business activity
4. constant costs and growth rates of business activity

9. Within the framework of a large-scale base, specific fixed costs with an increase in the business activity of the organization
1. remain unchanged
2. gradually decrease
3. increase
4. do not depend on business activity

10. Calculation of the budget rate for the distribution of indirect costs using the job-order method of cost accounting and calculation
1. contained in industry regulations
2. is contained in industry regulations and remains unchanged over a long period of time
3. is carried out by the accounting department independently on the eve of the upcoming reporting period
4. performed by the accounting department independently at the end of the reporting period

7.3.2. Interim assessment

(formation of competencies: UK-2, indicators IUC-2.1, IUC-2.2, IUC-2.3; PC-1, indicators IPC-1.1, IPC-1.2)

Sample questions to prepare for the exam

1. The essence and significance of management accounting.
2. Objects of management accounting.
3. Method and methods of management accounting.
4. Principles of management accounting.
5. Functions of management accounting.
6. Comparative characteristics of management and financial accounting.
7. The concepts of “costs”, “expenses”, “expenses”.
8. Classification of costs to determine cost price, inventory valuation and profit received.
9. Classification of costs for decision making, planning, control and regulation.
10. Cost-volume-profit analysis.
11. Accounting by cost elements.
12. Accounting by costing items.
13. Material costs: calculation, options for assessing material consumption, justification for their choice.
14. Methods of control over the use of material resources.
15. Accounting for labor costs.
16. Accounting for expenses on preparation and development of production.
17. Accounting of expenses for the organization of production and management and methods of their distribution among accounting objects.
18. Accounting for losses from defects and the procedure for including them in the cost of production.
19. Accounting for losses from downtime and the procedure for including them in the cost of production.

20. Distribution of costs among consumers of products.
21. Work in progress: concept, assessment and inventory.
22. Methods of cost accounting and calculation of product costs.
23. Methods for calculating the cost of production.
24. The concept and principles of the process method, the scope of its application.
25. Sequence of cost accounting using the process method.
26. The essence and principles of the process method of cost accounting.
27. The essence and principles of the order method.
28. The essence and principles of the standard method of accounting and calculation.
29. Calculation of the actual cost of finished products.
30. The standard cost system as a continuation of the normative cost accounting method.
31. Methods of accounting for full and variable costs for making management decisions.
32. Planning the range of products (goods) to be sold. Making decisions on pricing.
33. Budget planning. Budget functions.
34. Operating budget: concept, structure, practical application.
35. Financial budget: concept, structure, practical application.
36. Cash budget: structure and objectives.
37. The concept and types of investments, their reflection in accounting.
38. Cost centers and locations: concept, classification.
39. Responsibility centers: concept, types.
40. Direct costing system: concept, history, types.
41. Methods of dividing costs into fixed and variable.
42. The role and importance of responsibility centers in managing the activities of an organization and structural divisions.
43. Types of reporting used in the management of responsibility centers.
44. Performance indicators for responsibility centers.
45. Problems and methods of forecasting the sales budget.