

Thematic of the Subject

<u>Name of the subject:</u>	Management supporting I. (Vezetés támogatás I.)
<u>Language of teaching:</u>	English
<u>Department:</u>	Department of Economics
<u>Type of the subject:</u>	free choice
<u>Type of the courses:</u>	full time / part time
<u>Contact lectures number:</u>	2 hour / week lecture; (Theory and practice)
<u>Recommended Semester:</u>	
<u>Announcement Semester:</u>	
<u>Credits:</u>	6 credits
<u>Code of the lecture:</u>	
<u>Prerequisites of the subject:</u>	Basics of Accounting
<u>Responsible for the subject:</u>	György Fabricius-Ferke
<u>Tutor:</u>	Andrea Fodor

The professional knowledge objective of the subject is:

The aim of the course is to introduce to the students who are not familiar with topics of economics and management, the functioning in the business sphere and the system of relations between the main parties who involved in. An important aspect is that the student should be familiar with the decision-making mechanisms of companies and be able to support the controlling processes in operation. Participate actively has to be involve in the achievement of the company's strategic objectives and contribute to the formulation and implementation of the company's operational objectives. At the same time, the student will be familiar with the main financial pitfalls and be able to support the decision making of an SME managers by making recommendations based on a report supported by calculations.

Short subject of the programme, description of the knowledge to be acquired, (sub)skills and (sub)competences to be acquired:

1. Structure of the Organisations and management relations
2. The place of the organisation in the economic process
3. The essence, subject and structure of strategic planning
4. Relationship between operational planning and operational controlling
5. Costing methods (cost planning)
6. Relationship between price and cost in profit-oriented enterprises (costing, intermediate and final costing)
7. Relationship between balance sheet and financial situation
8. Basics of liquidity management
9. Preparing a liquidity plan
10. Customer rating and ageing techniques
11. Supplier rating from Statemets (balance sheet and profit and loss account)
12. Understanding the main financial indicators to support management decisions

Mid-year study requirements: **Participation, and a test with conceptual questions**

Evaluation method:

Written colloquium

Learning aids available for the acquisition of knowledge:

Handouts and exercises

Mandatory / Recommended literature:

Dr. Antal Iván: Szervezet és vezetés. Perfekt, Budapest 1999. – Marked parts

A. Kelly – T. Grimes: A menedzsment elvei. A C C A Hungary Kft, 1993. – Marked parts

Körmendi Lajos – Tóth Antal: A controlling alapjai. Saldó, Budapest, 1916. – Marked parts

Horváth & Partner: Controlling – Út egy modern controlling rendszerhez. KJK Kerszöv, Budapest, 2001. –
Megjelölt részek