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| **Prowadzący (lecturer)** | CHAWESA LENGESELA KAPUNGU |
| **Oferta PJO\*** | TAK  |
| **Oferta PJOE\*** | TAK  |
| **Kierunek, rok, stopień dla PJO (\*obowiązkowe)** |  |
| **Semestr roku 2023/2024** | winter |

\* PJO – przedmiot w języku obcym dla studentów polskich / PJOE – przedmiot w języku obcym dla studentów Erasmus+
\*\* zostawić właściwe

BASIC INFORMATION ABOUT THE SUBJECT (INDEPENDENT OF THE CYCLE)

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| **Module name** | BUDGETING AS A TOOL FOR PLANNING AND CONTROL |
| **Erasmus code** |  |
| **ISCED code** |  |
| **Language of instruction** | ENGLISH |
| **Website** |  |
| **Prerequisites** | NONE |
| **ECTS points hour equivalents** | Contact hours (work with an academic teacher): 15Total number of hours with an academic teacher: 15Number of ECTS points with an academic teacher: 1Non-contact hours (students' own work): 30Total number of non-contact hours: 30Number of ECTS points for non-contact hours: 2Total number of ECTS points for the module: 3 |
| **Educational outcomes verification methods** | Case study for Group Discussion |
| **Description** |  |
| **Reading list** | 1. Colin Drury – Management and Cost Accounting, 10th Edition
2. Horngren’s Cost Accounting: A Managerial Emphasis, 16th Edition
 |
| **Educational outcomes** | KNOWLEDGE Under the importance of Budgeting and how it fits in the overall financial planning processSKILLSPrepare various types of budgets, calculate standard costs and various types of variancesATTITUDESAn Understand of how Budgeting assists management in planning will help the students appreciate its use |
| **Understand thr**  | n/a |

INFORMATION ABOUT CLASSES IN THE CYCLE

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| **Website** | [https://www.umcs.pl/en/courses-in-english,21103.htm](https://www.umcs.pl/en/courses-in-english%2C21103.htm) (dla PJOE) |
| **Educational outcomes verification methods** |  |
| **Comments** | The classes will be concentrated in one week  |
| **Reading list** | As indicated above |
| **Educational outcomes** | All shown aboveKNOWLEDGESKILLSATTITUDES |
| **A list of topics** | 1. The Importance of preparing budgets.
2. Describe the budgeting process
3. Describe the six different purposes of budgeting
4. Calculate standard costs
5. Explain the various variances
 |
| **Teaching methods** | Lecture and case study |
| **Assessment methods** | Group presentation |