

Course description

Course abbreviation:	MUPE/DEKPO	Page:	1 / 3
Course name:	Business Economics		
Academic Year:	2019/2020	Printed:	11.09.2019 21:25

Department/Unit /	MUPE / DEKPO			Academic Year	2019/2020
Title	Business Economics			Type of completion	Qualifying examination
Accredited/Credits	Yes, 0 Cred.			Type of completion	Composite
Number of hours	Lecture 45 [HR/SEM]			Course credit prior to	NO
Occ/max	Status A	Status B	Status C	Counted into average	NO
Summer semester	0 / -	3 / -	0 / -	Min. (B+C) students	not determined
Winter semester	0 / -	0 / -	0 / -	Repeated registration	YES
Timetable	Yes			Semester taught	Summer semester
Language of instruction	Czech, English			Internship duration	0
Optional course	Yes				
Evaluation scale	S N				
Hrs. in comb. stud.					
Auto acc. of credit	Yes for FAI in the case of a previous evaluation Fx, yes for FAM in the case of a previous evaluation Fx, yes for FHS in the case of a previous evaluation Fx, yes for FLK in the case of a previous evaluation Fx, yes for FMK in the case of a previous evaluation F nebo Fx, yes for FT in the case of a previous evaluation Fx, no for others faculties.				
Periodicity					
Substituted course	None				
Preclusive courses	N/A				
Prerequisite courses	N/A				
Informally recommended courses	N/A				
Courses depending on this Course	N/A				

Course objectives:

Content of the course in the block courses and self-studying is focused on economic governance of the enterprises with use of advanced tools of management accounting and performance measurement for the decision making. Course is focused on advanced methods of cost analysis, cost behaviour, performance measurement, behavioural aspects of management accounting tools, economic aspects of corporate organizations and similar topics. Course is focused on the current research trends in the field and shows the possible ways for the future research.

Requirements on student

Examination of the recommended literature sources
Elaboration and presentation of the thesis. Extent of 10 pages. Character of thesis: scientific elaboration in selected theme.
Exam consists of thesis presentation and oral exam from all partial subjects with presence of all guarantees.
Condition for apologize of absence at lesson: elaboration of individual theme and its presentation.

The result of a subject examination is expressed on a six-point scale: A "výborně" (i.e. "excellent"), B "velmi dobře" (i.e. "very good"), C "dobře" (i.e. "good"), D "uspokojivě" (i.e. "satisfactory"), E "dostatečně" (i.e. "sufficient"), F "nedostatečně" (i.e. "fail").

Content

Block courses:

Cost Analysis and Behaviour
Added Value Creation
Performance Measurement
Modern Methods of Management Accounting
Beyond Budgeting

Controlling and reporting
Management Accounting and Behaviour
Corporate organization and Performance

Prerequisites - other information about course preconditions

Podniková ekonomika
Manažerské účetnictví II
Corporate finance and financial management.

Competences acquired

Graduate of the III. Studies degree (Ph.D.) will be able to teach at universities and organizations that require deeper understanding of the context, foreign languages and he also provides the ability for strategic thinking and decision making using exact processes.

Fields of study

Guarantors and lecturers

- **Guarantors:** doc. Ing. Boris Popesko, Ph.D.
- **Lecturer:** doc. Ing. Boris Popesko, Ph.D.

Literature

- **Basic:** Kaplan, Robert S. *Balanced scorecard : strategický systém měření výkonnosti podniku*. Vyd. 1. Praha : Management Press, 2000. ISBN 80-7261-032-5.
- **Basic:** PARMENTER, D. *Key performance indicators: developing, implementing, and using winning KPIs*. Hoboken, 2010. ISBN 978-0-470-54515-7.
- **Basic:** Drury, C. *Management and Cost Accounting*. Cengage Learning EMEA, 2015.
- **Basic:** Popesko B., Papadaki, Š. *Moderní metody řízení nákladů: Jak dosáhnout efektivního vynakládání nákladů a jejich snížení.* Praha, 2016. ISBN 978-80-247-5773-5.
- **Recommended:** HOPE, J., FRASER, R. *Beyond budgeting: how managers can break free from the annual performance trap*. Boston, 2003. ISBN 1-57851-866-0.

Time requirements

All forms of study

Activities	Time requirements for activity [h]
Participation in classes	45
Home preparation for classes	300
Preparation for examination	105
Total:	450

Teaching methods

Monologic (Exposition, lecture, briefing)
Teamwork

Assessment methods

Written examination
Systematic observation of the student

Course is included in study programmes:

Study Programme	Type of	Form of	Branch	Stage	St. plan	v.	Year	Block	Status	R.year	R.
Economics and Management	Doctoral	Part time	Management and economics	3	12		2019	Povinně volitelné předměty	B		LS
Economics and Management	Doctoral	Full-time	Management and economics	3	12		2019	Povinně volitelné předměty	B		LS