



**(SE-003)**

(Kuluarvestus ja eelarvestamine)

(Accounting and budgeting)

**AINEKAART**

<b>Объем предмета (EAP)</b>	4.00 ECTS
<b>Оценивание</b>	eristav hindamine
<b>Цель курса и краткое описание</b>	
The essence of costing and classification of expenses. Order-based and process-based expense tracking. Standard costing method. Distribution of common expenses. Company's consolidated plan: consolidated plan of main activity and consolidated financial plan. Flexible budgeting.	
<b>Результаты обучения:</b>	
Студент: <ol style="list-style-type: none"><li>1. Is familiar with costing principles</li><li>2. Understands relation between chosen costing methods and formation of financial indicators</li><li>3. Can use different methods for financial planning and analysis</li><li>4. Can interpret annual report of a private company</li><li>5. Composes project budgets and supervises fulfillment thereof</li><li>6. Can visualize financial data</li></ol>	