



(SE-003)

(Kuluarvestus ja eelarvestamine)

(Accounting and budgeting)

AINEKAART

Объем предмета (EAP)	4.00 ECTS
Оценивание	eristav hindamine
Цель курса и краткое описание	
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.	
Результаты обучения:	
Студент: <ol style="list-style-type: none">1. Is familiar with costing principles2. Understands relation between chosen costing methods and formation of financial indicators3. Can use different methods for financial planning and analysis4. Can interpret annual report of a private company5. Composes project budgets and supervises fulfillment thereof6. Can visualize financial data	