**Course-specific competences**

Course code: Introduction to Management Accounting

Course name: FEV18FO04

**Competences** **Criteria for Assessment**

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| --- | --- | --- | --- |
|  | 1 | 3 | 5 |
| Costs, cost behaviour and estimation | The student is able to recognize and understand the essential theories, principles and methods | The student is able to utilize essential concepts in single situations and assignments and understand the theories on which the assignments are based | The student is able to utilize theories, concepts and methods consistently in various situations |
| Cost-volume-profit relationship | The student is able to recognize and understand the essential theories, principles and methods | The student is able to utilize essential concepts in single situations and assignments and understand the theories on which the assignments are based | The student is able to utilize theories, concepts and methods consistently in various situations |
| Pricing and contribution margin calculations | The student is able to recognize and understand the essential theories, principles and methods | The student is able to utilize essential concepts in single situations and assignments and understand the theories on which the assignments are based | The student is able to utilize theories, concepts and methods consistently in various situations |
| Budgeting | The student is able to recognize and understand the essential theories, principles and methods | The student is able to utilize essential concepts in single situations and assignments and understand the theories on which the assignments are based | The student is able to utilize theories, concepts and methods consistently in various situations |