DESCRIPTION OF THE SUBJECT OF DOCTORAL STUDIES

The title of the subject	Field of science (branch) code	Faculty	Department
Methods and procedures of financial and performance analysis	Management S 003	Faculty of Economics and Business Administration Kaunas faculty	Department of Accounting and Audit, FEBA Institute of Social Sciences and Applied Informatics KF

Form of implementation	Volume of the subject in credits	Form of implementation	Volume of the subject in credits
lectures		consultations	1
individual	6	seminars	

Annotation of the subject

The purpose of the subject, annotation

The aim of the subject is to provide PhD students with knowledge and skills in the areas of applying financial analysis, evaluation, planning and management concept theories and procedures.

PhD students will acquire systematic knowledge of modern financial analysis and performance management, develop existing and form new skills on systems of performance analysis, planning, forecasting, control and evaluation of various legal entities, by comprehensibly applying strategies, methods and techniques of management accounting and financial analysis; by analysing, structuring and assessing financial and non-financial information which helps to solve issues related to financial analysis and performance management faced by modern legal entities of various forms, categories and areas of activity.

Content (topics)

1. Management accounting system and its place in the company's controlling (management control) system. Concept, functions, purpose, areas of application of management accounting and controlling (management control) systems. Experience and issues of application of management accounting and controlling (management control) systems in Lithuanian companies.
2. Costs and their role in management decisions. Cost concept. Classification of costs in the cost management. Incremental / differential costs in management decisions. Cases of cost - volume - profit analysis issues and their solutions. Relevant and irrelevant costs in making management decisions related to the evaluation of alternatives, such as: decisions of the replacement equipment, make or buy (outsourcing) decisions, export or sale on the domestic market decisions, keep or drop decisions, special order (special price) decisions, sell or process further decisions, product-mix decisions when capacity constrains exist, etc.
3. Production costing. Concept of production cost. Traditional and new methods of production costing: job order costing, process costing, standard costing, normative costing, uniform costing, full costing, variable costing; activity based costing, target costing, kaizen costing, life cycle costing, quality costing, environmental costing, throughput costing, ect. Advantages and disadvantages of production costing methods, the impact of their application on activity results. Issues of choice of production costing methods.
4. Operating and financial planning and forecasting. Types of budgets, implementation of budget functions in traditional and modern organizations. Composition of operating and financial budgets and procedures for their preparation. Financial forecasting and modelling. Innovative budgets: continues (rolling) budgeting, profit planning budgeting, zero based budgeting, activity based budgeting, performance based budgeting, ect. Budgeting control and variances analysis. Fundamentals of beyond budgeting, its advantages and disadvantages.
5. Controlling (management control) alternatives and their effects: results control, actions control, personnel control, culture control. Problems of results control, elements of results control, conditions determining the effectiveness of results control. Problems of action control, conditions determining the effectiveness of action control. Problems of personnel / culture control, conditions that determine the effectiveness of this control. Control system tightness. Tight and relaxed control. Incentive schemes.

6. Evaluation of the activity of the company and its responsibility centers in the controlling (management control) system. The concept of responsibility accounting. Problems of formation of responsibility centers and evaluation of their efficiency. Financial and non-financial tools for evaluation of responsibility centers. Measures of the company's value and its changes: accounting based value creation measures, shareholders wealth based value creation measures. Domestic and multinational transfer pricing, its formation methods. Conflicts between the goals of the company and the centers of responsibility and ways to solve them.
7. Financial analysis information base, dependence of reporting indicators on the needs of users of analytical information. Types of financial analysis, issues of application of traditional technical methods of analysis in financial analysis.
8. Financial indicators, their advantages and disadvantages, methodologies of performance analysis of legal entities of various forms, categories, areas of activity. Issues of grouping financial indicators. Methodologies for the analysis of relative indicators. Possibilities of evaluating the company's attractiveness to investors.
9. Significance of creditworthiness, its assessment in the process of analysis, planning and management of legal entities. Digitization of information, influence on business decisions, financial analysis. Alternatives to financial data.

Assessment
Exam (70%) and project (30%) based on the topics of financial accounting theories and its application the latest scientific publications, providing doctoral student summaries and insights into the subject topic. The volume of the paper is 25-30 pages.

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2. Charifzadeh, M., Taschner, A. (2017). Management Accounting and Control: Tools and Concepts in a Central European Context. WILEY.
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Name, surname of the consulting lecturers	Scientific degree	The publications in the field of science (branch) published in the last 5 years
Rasa Subačienė	Prof. dr.	1. Kurauskienė, N., Subačienė, R. 2020. Kriptovaliutos apskaitos alternatyvų vertinimas (Evaluation of alternatives of cryptocurrency accounting), Buhalterinės apskaitos teorija ir praktika (Accounting theory and practice), 2020, Nr. 22, eISSN 2538-8762 DOI: https://doi.org/10.15388/batp 2. Faituša, I., Subačienė, R., Mačerinskienė, A. 2020. Challenges of Outsourcing Accounting in Latvia and Lithuania, Entrepreneurship and Sustainability Issues 7(4): 2883-2896. https://doi.org/10.9770/jesi.2020.7.4(20) 3. Budrionytė, R.; Subačienė, R. 2018. Forest accounting at fair value: an evaluation of strengths and possibilities to minimise shortcomings // Sabiedriba. Integracija. Izglitiba = Society. Integration. Education : Lifelong learning information technologies in education: proceedings of the international scientific conference, May 25-26, 2018. Rezekne : Rēzeknes Tehnoloģiju akadēmija. 2018, vol. 6, p. 105-118. DOI: 10.17770/sie2018vol1.3259. 4. Tamulevičienė, D., Subačienė, R. 2018. Kontrolingo sampratos turinio vertinimas: holistinis požiūris = Evaluation of the content of controlling concept:

holistic approach // Apskaitos ir finansų mokslas ir studijos: problemos ir perspektyvos : mokslo žurnalas = Science and studies of accounting and finances: problems and perspectives. Kaunas : Aleksandro Stulginskio universitetas. 2018, vol. 12, no 1, p. 47-59. DOI: 10.15544/ssaf.2018.06.

5. Subačienė, R., Alver, L., Brūna, I., Hladika, M., Mokošová, D., Molín, J. 2018. Evaluation of accounting regulation evolution in selected countries // Entrepreneurship and sustainability issues. Vilnius : Entrepreneurship and Sustainability Center. 2018, vol. 6, no. 1, p. 139-175. DOI: 10.9770/jesi.2018.6.1(11).

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8. Bruna, I., Senkus, K., Subačienė, R., Sneidere, R. 2017. Evaluation of perception of accountant's role at the enterprise in Latvia and Lithuania // European research studies journal. Pireas : University of Piraeus. Vol. 20, no 3A, p. 143-163. <https://www.ersj.eu/index.php?option=com_content&task=view&id=831>.

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