



## Subject card

Subject name and code	Managerial Accounting, PG_00054777						
Field of study	Management, Management						
Date of commencement of studies	October 2022		Academic year of realisation of subject		2022/2023		
Education level	second-cycle studies		Subject group		Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	Part-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish		
Semester of study	2		ECTS credits		3.0		
Learning profile	general academic profile		Assessment form		exam		
Conducting unit	Department of Economic Analysis and Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Justyna Kujawska				
	Teachers		dr Justyna Kujawska				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	8.0	16.0	0.0	0.0	0.0	24
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	24		10.0		41.0	75
Subject objectives	Gaining knowledge of different cost calculation methods, cost-volume-profit analysis, price calculation methods, short term decisions and budgeting.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K7_W08] has an in-depth knowledge of selected methods and techniques supporting economic decision-making processes		Student gains knowledge, how to get essential financial and nonfinancial data for taking business decisions.		[SW1] Assessment of factual knowledge		
	[K7_U09] uses financial data to make short-term and strategic decisions, assess liquidity and financial condition		Student calculates ratios to analyse the rentability of various products. She/he is able to conduct sensitivity analysis in cost-volume-profit analysis.		[SU4] Assessment of ability to use methods and tools		
Subject contents	LECTURES Introduction to the accounting managerial. Accounting managerial in comparison to cost accounting and financial accounting. Cost classifications. Traditional methods of cost calculation. Absorption and variable costing. Break-even point and degree of operating leverage. Pricing methods. Decision problems in short-term calculus.						
Prerequisites and co-requisites	Knowledge on financial accounting.						
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Written exam		60.0%		40.0%		
	Midterm colloquium		60.0%		60.0%		

Recommended reading	Basic literature	<p>1. Czubakowska K., Gabrusewicz W., Nowak E., Podstawy rachunkowości zarządczej, PWE 2006 r.</p> <p>2. Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowania, PWE, 2014 r.</p> <p>3. Gabrusewicz W., Kamela Sowińska A., Poetschke H, Rachunkowość zarządcza, PWE 2002 r.</p> <p>4. Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2003 r.</p> <p>5. Kobiela - Pionnier K.: Rachunkowość w zarządzaniu kosztami i wynikami przedsiębiorstwa. Vizja Press&amp;IT, 2010.</p>
	Supplementary literature	<p>1. Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina , Wrocław 2020. 2. Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002;</p> <p>3. Kaplan R., Norton D., Strategiczna karta wyników, PWN, 2001.</p> <p>4. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003</p>
	eResources addresses	<p>Adresy na platformie eNauczanie:</p> <p>Rachunkowość zarządcza_ZII_N_22/23 - Moodle ID: 29471  <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=29471">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=29471</a></p>
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	