



## Subject card

Subject name and code	Managerial Accounting, PG_00037073						
Field of study	Economic Analytics						
Date of commencement of studies	October 2021	Academic year of realisation of subject			2021/2022		
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	Full-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish		
Semester of study	2	ECTS credits			4.0		
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	15.0	30.0	0.0	0.0	0.0	45
	E-learning hours included: 0.0						
Rachunkowość zarządcza_AGII_S_21/22 - Moodle ID: 22208 <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=22208">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=22208</a>							
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	45		8.0		47.0	100
Subject objectives	Acquisition of knowledge and practical skills relating to different cost calculation methods, price calculation methods, short term decisions and budgeting.						
Learning outcomes	Course outcome		Subject outcome			Method of verification	
	[K7_U02] can use theoretical knowledge in the field of economics and finance to obtain, analyse and interpret data on economic processes and phenomena and on their basis formulate own opinions		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	
	[K7_W08] knows the principles of preparing and analysing revenues and costs in enterprises and financial institutions used in preparing reports and taking management decisions		Student gains knowledge, how to get essential financial data for taking business decisions.			[SW1] Assessment of factual knowledge	
	[K7_W04] has an in-depth knowledge of identifying and explaining economic and financial phenomena on a local and international scale		Student identifies and calculates the costs of the company. Student explains the influence of short-term decisions on the economic results of the company.			[SW3] Assessment of knowledge contained in written work and projects	
	[K7_U14] can improve oneself through the systematic acquisition of knowledge and skills		Student proposes creative and entrepreneurial solutions to the problems of the modern enterprise.			[SU1] Assessment of task fulfilment	
Subject contents	LECTURES Introduction to the accounting management. Accounting management in comparison to cost accounting and financial accounting. Cost classifications. Traditional methods of cost calculation. Variable and fixed costs. Absorption and variable costing. Break-even point and degree of operating leverage. Pricing methods. Responsibility centres. Budgeting. TUTORIALS Cost classifications. Relevant and irrelevant costs. Traditional methods of cost calculation. Variable and fixed costs. Variable and absorption costing. Break-even point. Degree of Operating Leverage. Price calculation methods. Short-term decisions. Responsibility centres. Budgeting.						
Prerequisites and co-requisites	Knowledge on financial accounting.						

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Two Midterm colloquiums	60.0%	60.0%
	Written exam	60.0%	40.0%
Recommended reading	Basic literature	1. Czubakowska K., Gabrusewicz W., Nowak E., Podstawy rachunkowości zarządczej, PWE 2006 r.  2. Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowania, PWE, 2014 r.  3. Gabrusewicz W., Kamela Sowińska A., Poetschke H, Rachunkowość zarządcza, PWE 2002 r.  4. Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2003 r.	
	Supplementary literature	1. Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina , Wrocław 2020 r. 2. Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002;  3. Kaplan R., Norton D., Strategiczna karta wyników, PWN, 2001 r.  4. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003.	
	eResources addresses		
Example issues/ example questions/ tasks being completed	1. How do you reduce a company's break-even point?  2. What is the margin of safety?  3. What are mixed costs?  4. What is the difference between expense and loss?		
Work placement	Not applicable		