



Subject card

Subject name and code	Managerial Accounting, PG_00037219						
Field of study	Economic Analytics						
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			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	8.0	16.0	0.0	0.0	0.0	24
	E-learning hours included: 0.0						
Rachunkowość zarządcza_ZII_AGII_N_22/23 - Moodle ID: 29471 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=29471							
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		8.0		68.0	100
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_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		The student calculates the ratios in order to determine the level of profitability individual products. Determines limit variables and safety indicators in cost-volume-profit analysis.		[SU4] Assessment of ability to use methods and tools		
	[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 enterprise costs. Student explains the impact of short-term decisions on company's economic performance.		[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 a creative and entrepreneurial solutions contemporary problems enterprises.		[SU1] Assessment of task fulfilment		
[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 acquires knowledge about obtaining financial and non-financial information for purposes making decisions.		[SW1] Assessment of factual knowledge			
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
	Midterm colloquium	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 2017 r. 5. Kobiela - Pionnier K.: Rachunkowość w zarządzaniu kosztami i wynikami przedsiębiorstwa. Vizja Press&IT, 2010.	
	Supplementary literature	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; 3. Kaplan R., Norton D., Strategiczna karta wyników, PWN, 2001. 4. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		