



## Subject card

Subject name and code	Managerial Accounting, PG_00054775						
Field of study	Management, Management						
Date of commencement of studies	February 2023		Academic year of realisation of subject		2023/2024		
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		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	15.0	30.0	0.0	0.0	0.0	45
	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	45		9.0		21.0	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 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 varoius products. She/he is able to conduct sensitivty analysis in cost-volume-profit analysis.		[SU4] Assessment of ability to use methods and tools		
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. Activity Based Costing. Time Driven Activity Based Costing. Target Costing. Keizen costing. 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. Activity Based Costing. Time Driven Activity Based Costing. Target Costing. 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		
	Written exam		60.0%		34.0%		
	Midterm colloquium		60.0%		66.0%		

Recommended reading	Basic literature	1. Czubakowska K. , Gabrusewicz W. , Nowak E.: Podstawy rachunkowości zarządczej. PWE, Warszawa 2006. 2. Gabrusewicz W. , Kamela-Sowińska A. , Poetschke H.: Rachunkowość zarządcza. PWE, Warszawa 2002. 3. Kobiela - Pionnier K.: Rachunkowość w zarządzaniu kosztami i wynikami przedsiębiorstwa. Vizja Press&IT, 2010. 4. Sojak S.: Rachunkowość zarządcza. Dom Organizatora, Toruń 2003. 5. red. Świdarska G.: Rachunkowość zarządcza i rachunek kosztów t. I i II. Difin, Warszawa 2003.
	Supplementary literature	1. Drury C.: Rachunek kosztów. PWN, Warszawa 1995. 2. Kaplan R.S., Cooper R.: Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002. 3. Kaplan R.S., Anderson S.R.: Rachunek kosztów działań sterowanych czasem. PWN, Warszawa 2008. 4. red. Sobańska I.: Rachunek kosztów i rachunkowość zarządcza. C. H. BECK, Warszawa 2003.
	eResources addresses	Adresy na platformie eNauczanie: Rachunkowość zarządcza_ZII_S_23/24 - Moodle ID: 32401 <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=32401">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=32401</a>
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	