



Subject card

Subject name and code	Managerial Accounting, PG_00054777						
Field of study	Management, Management						
Date of commencement of studies	October 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	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 inż. Piotr Figura					
	Teachers	dr inż. Piotr Figura					
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_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		
	[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		

Subject contents	<p>LECTURE Scope and features of management accounting Reminder of the basic concepts in the field of costs Cost sharing Introduction to costing Traditional costing ABC costing Cost volatility analysis (future cost estimation methods) Full and variable costing The break-even point and operating leverage in the analysis of business ventures Selling pricing methods Decision problems in short-term calculus Responsibility centers Budgeting</p> <p>TUTORIAL Classification of economic operations to particular groups of costs Cost breakdown for full costing and management accounting Period costs vs. product costs Traditional costing Breakdown of costs into fixed and variable Full and variable costing Single-assortment break-even point Multi-assortment break-even point Operating leverage Price fixing Decision problems in short-term calculus Identifying centers of responsibility Budget preparation</p>											
Prerequisites and co-requisites												
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="451 891 794 929">Subject passing criteria</th> <th data-bbox="794 891 1137 929">Passing threshold</th> <th data-bbox="1137 891 1487 929">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="451 929 794 963">Written exam</td> <td data-bbox="794 929 1137 963">60.0%</td> <td data-bbox="1137 929 1487 963">50.0%</td> </tr> <tr> <td data-bbox="451 963 794 996">Midterm colloquium</td> <td data-bbox="794 963 1137 996">55.0%</td> <td data-bbox="1137 963 1487 996">50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Written exam	60.0%	50.0%	Midterm colloquium	55.0%	50.0%
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Written exam	60.0%	50.0%										
Midterm colloquium	55.0%	50.0%										
Recommended reading	Basic literature	<ol style="list-style-type: none"> 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. Świdzka G.: Rachunkowość zarządcza i rachunek kosztów t. I i II. Difin, Warszawa 2003. 6. Nowak E.: Rachunkowość zarządcza w przedsiębiorstwie. CeDeWu, Warszawa 2024. 										
	Supplementary literature	<ol style="list-style-type: none"> 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 eNauczenie: Rachunkowość zarządcza ZII (lato 2024) - Moodle ID: 35398 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=35398										
Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											