



## Subject card

Subject name and code	Managerial Accounting, PG_00054777						
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	Part-time studies (on-line)	Mode of delivery			blended-learning		
Year of study	2	Language of instruction			Polish		
Semester of study	3	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: 18.0							
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 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	<p><b>LECTURE</b>  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><b>TUTORIAL</b>  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="448 893 794 927">Subject passing criteria</th> <th data-bbox="794 893 1141 927">Passing threshold</th> <th data-bbox="1141 893 1487 927">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 927 794 960">Midterm colloquium</td> <td data-bbox="794 927 1141 960">55.0%</td> <td data-bbox="1141 927 1487 960">50.0%</td> </tr> <tr> <td data-bbox="448 960 794 999">Written exam</td> <td data-bbox="794 960 1141 999">60.0%</td> <td data-bbox="1141 960 1487 999">50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Midterm colloquium	55.0%	50.0%	Written exam	60.0%	50.0%
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Midterm colloquium	55.0%	50.0%										
Written exam	60.0%	50.0%										
Recommended reading	Basic literature	<ol style="list-style-type: none"> <li>1. Czubakowska K. , Gabrusewicz W. , Nowak E.: Podstawy rachunkowości zarządczej. PWE, Warszawa 2006.</li> <li>2. Dobija D., Kucharczyk M. (red.): Rachunkowość zarządcza. Analiza i interpretacje. Wolters Kluwer, Warszawa 2014.</li> <li>3. Gabrusewicz W. , Kamela-Sowińska A. , Poetschke H.: Rachunkowość zarządcza. PWE, Warszawa 2002.</li> <li>4. Kobiela - Pionnier K.: Rachunkowość w zarządzaniu kosztami i wynikami przedsiębiorstwa. Vizja Press&amp;IT, 2014.</li> <li>5. Nowak E.: Rachunkowość zarządcza w przedsiębiorstwie. CeDeWu, Warszawa 2024.</li> <li>6. Rutkowska J.: Rachunek kosztów i rachunkowość zarządcza. WUW, Warszawa 2022.</li> <li>7. Sojak S.: Rachunkowość zarządcza i rachunek kosztów t. I,II i III. Dom Organizatora, Toruń 2015.</li> <li>8. Szczypa P.: Rachunkowość zarządcza: klucz do sukcesu. CeDeWu, Warszawa 2014.</li> <li>9. Świdarska G.: Rachunkowość zarządcza i rachunek kosztów t. I i II. Difin, Warszawa 2003.</li> </ol>										
	Supplementary literature	<ol style="list-style-type: none"> <li>1. Czerska J., Kunicki J.: Throughput Accounting: rachunkowość zarządcza w rękach managerów. LeanQ Team Wydawca, Gdańsk 2023.</li> <li>2. Kaplan R.S., Cooper R.: Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002.</li> <li>3. Kaplan R.S., Anderson S.R.: Rachunek kosztów działań sterowanych czasem. PWN, Warszawa 2008.</li> <li>4. Sobańska I. (red.): Rachunek kosztów i rachunkowość zarządcza. C. H. BECK, Warszawa 2003.</li> </ol>										
	eResources addresses	Adresy na platformie eNauczanie: Rachunkowość zarządcza ZII (lato 2024 on-line) - Moodle ID: 35399 <a href="https://enauzanie.pg.edu.pl/moodle/course/view.php?id=35399">https://enauzanie.pg.edu.pl/moodle/course/view.php?id=35399</a>										
Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											