



## Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00060696						
Field of study	Economic Analytics						
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	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						
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	6.0		49.0		100
Subject objectives	Obtains and processes financial information for the purposes of decision-making processes, taking into account the economic, legal and ethical context, referring responsibly and critically to the results obtained						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K7_W05] takes into account in the analyzes in an in-depth way both the economic, legal and ethical context, being aware of the responsibility for the consequences of its decisions		creates creative and entrepreneurial solutions to the problems of a modern enterprise, taking into account economic, legal and ethical conditions		[SW1] Assessment of factual knowledge		
	[K7_U02] presents logical and solid arguments about the obtained results, by analyzing and synthesizing information in various business contexts, approaching their interpretation critically		presents logical and solid arguments for the obtained results, approaching their interpretation critically		[SU3] Assessment of ability to use knowledge gained from the subject		

Subject contents	<p>LECTURE</p> <p>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  Budgeting and variance measurement</p> <p>TUTORIAL</p> <p>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  Budget preparation</p>											
Prerequisites and co-requisites												
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="456 743 794 775">Subject passing criteria</th> <th data-bbox="794 743 1142 775">Passing threshold</th> <th data-bbox="1142 743 1482 775">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 775 794 806">Exam</td> <td data-bbox="794 775 1142 806">60.0%</td> <td data-bbox="1142 775 1482 806">40.0%</td> </tr> <tr> <td data-bbox="456 806 794 837">2 Tests per semester</td> <td data-bbox="794 806 1142 837">60.0%</td> <td data-bbox="1142 806 1482 837">60.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Exam	60.0%	40.0%	2 Tests per semester	60.0%	60.0%
Subject passing criteria	Passing threshold	Percentage of the final grade										
Exam	60.0%	40.0%										
2 Tests per semester	60.0%	60.0%										
Recommended reading	<table border="1"> <tbody> <tr> <td data-bbox="456 855 794 1070">Basic literature</td> <td colspan="2" data-bbox="794 855 1482 1070"> Lew G., Maruszewska E.W., Szczypa P., Rachunkowość zarządcza od teorii do praktyki, CeDeWu, 2023.  Czubakowska K., Gabrusewicz W., Nowak E., Podstawy rachunkowości zarządczej, PWE 2008.  Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowania, PWE, 2014.  Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina, Wrocław 2020.  Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2017. </td> </tr> <tr> <td data-bbox="456 1070 794 1227">Supplementary literature</td> <td colspan="2" data-bbox="794 1070 1482 1227"> Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002;  Gabrusewicz W., Kamela Sowińska A., Poetschke H, Rachunkowość zarządcza, PWE 2002 r.  I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003. </td> </tr> <tr> <td data-bbox="456 1227 794 1397">eResources addresses</td> <td colspan="2" data-bbox="794 1227 1482 1397"> Podstawowe  <a href="https://www.academia.edu/3963656/">https://www.academia.edu/3963656/</a>  Podr%C4%99cznik_do_rachunkowo%C5%9Bci_zarz%C4%85dzej -  Adresy na platformie eNauczanie:  Rachunkowość zarządcza_AGII_S_23/24L - Moodle ID: 36795  <a href="https://enauzanie.pg.edu.pl/moodle/course/view.php?id=36795">https://enauzanie.pg.edu.pl/moodle/course/view.php?id=36795</a> </td> </tr> </tbody> </table>			Basic literature	Lew G., Maruszewska E.W., Szczypa P., Rachunkowość zarządcza od teorii do praktyki, CeDeWu, 2023. Czubakowska K., Gabrusewicz W., Nowak E., Podstawy rachunkowości zarządczej, PWE 2008. Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowania, PWE, 2014. Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina, Wrocław 2020. Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2017.		Supplementary literature	Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002; Gabrusewicz W., Kamela Sowińska A., Poetschke H, Rachunkowość zarządcza, PWE 2002 r. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003.		eResources addresses	Podstawowe <a href="https://www.academia.edu/3963656/">https://www.academia.edu/3963656/</a> Podr%C4%99cznik_do_rachunkowo%C5%9Bci_zarz%C4%85dzej - Adresy na platformie eNauczanie: Rachunkowość zarządcza_AGII_S_23/24L - Moodle ID: 36795 <a href="https://enauzanie.pg.edu.pl/moodle/course/view.php?id=36795">https://enauzanie.pg.edu.pl/moodle/course/view.php?id=36795</a>	
Basic literature	Lew G., Maruszewska E.W., Szczypa P., Rachunkowość zarządcza od teorii do praktyki, CeDeWu, 2023. Czubakowska K., Gabrusewicz W., Nowak E., Podstawy rachunkowości zarządczej, PWE 2008. Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowania, PWE, 2014. Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina, Wrocław 2020. Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2017.											
Supplementary literature	Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002; Gabrusewicz W., Kamela Sowińska A., Poetschke H, Rachunkowość zarządcza, PWE 2002 r. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003.											
eResources addresses	Podstawowe <a href="https://www.academia.edu/3963656/">https://www.academia.edu/3963656/</a> Podr%C4%99cznik_do_rachunkowo%C5%9Bci_zarz%C4%85dzej - Adresy na platformie eNauczanie: Rachunkowość zarządcza_AGII_S_23/24L - Moodle ID: 36795 <a href="https://enauzanie.pg.edu.pl/moodle/course/view.php?id=36795">https://enauzanie.pg.edu.pl/moodle/course/view.php?id=36795</a>											
Example issues/ example questions/ tasks being completed	How can you reduce your company's break-even point? What is a safety margin? What are mixed costs? What is the difference between cost and loss?											
Work placement	Not applicable											