



Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00060797						
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			English		
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 Jarosław Ziętarski					
	Teachers	dr Jarosław Ziętarski					
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	Scope and features of management accounting Reminder of the basic concepts in the field of costs Cost sharing Introduction to costing Traditional costing (process costing, job order costing) ABC costing The break-even point, target income and operating leverage in the analysis of business ventures Differential analysis Selling pricing methods						
Prerequisites and co-requisites							

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	60.0%	50.0%
	Colloquium	60.0%	50.0%
Recommended reading	Basic literature	Managerial accounting tools for business decision making, Weygandt, Kimmel, Kieso, J. Wiley & Sons, Inc. 5th edition Managerial accounting, Garrison, Noreen, Brewer, Ms Graw Hill Education, 16e Financial & Managerial Accounting, Warren, Reeve, Duchac, Cengage Learning, 14e	
	Supplementary literature	Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina, Wrocław 2020 r. Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002; Kaplan R., Norton D., Strategiczna karta wyników, PWN, 2001 r. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003.	
	eResources addresses	Adresy na platformie eNauczanie: Managerial accounting summer 2024 - Moodle ID: 36153 https://enauzanie.pg.edu.pl/moodle/course/view.php?id=36153	
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 product cost? What is the variable unit cost?		
Work placement	Not applicable		