



## Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00060900						
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	Part-time studies (on-line)	Mode of delivery			blended-learning		
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 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	6.0		70.0		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  Responsibility centers  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  Identifying centers of responsibility  Budget preparation</p>											
Prerequisites and co-requisites												
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="456 819 794 846">Subject passing criteria</th> <th data-bbox="801 819 1139 846">Passing threshold</th> <th data-bbox="1145 819 1482 846">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 855 794 882">2 Tests per semester</td> <td data-bbox="801 855 1139 882">55.0%</td> <td data-bbox="1145 855 1482 882">50.0%</td> </tr> <tr> <td data-bbox="456 891 794 913">Exam</td> <td data-bbox="801 891 1139 913">60.0%</td> <td data-bbox="1145 891 1482 913">50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	2 Tests per semester	55.0%	50.0%	Exam	60.0%	50.0%
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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											