



Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00061002						
Field of study	Management, Management						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2024/2025		
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 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	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		3.0		48.0	75
Subject objectives	Uses managerial accounting techniques in the organization's management system, from operational decisions to tactical and strategic						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K7_U02] presents logical and solid arguments about the obtained results, by analyzing and synthesizing information in various business contexts, approaching their interpretation critically		analyzes and synthesizes information from various business contexts, from short-term decision problems to budgeting processes		[SU3] Assessment of ability to use knowledge gained from the subject		
	[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		uses in-depth managerial accounting techniques and procedures to make responsible decisions at all levels of the organization's management system		[SW1] Assessment of factual knowledge		
Subject contents	LECTURE The scope and characteristics of accounting in a market economy and an introduction to costs Cost sharing Introduction to costing Traditional costing Cost volatility analysis (future cost estimation methods) Cost accounting systems 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 TUTORIAL Classification of economic operations to particular groups of costs Division of costs into significant and irrelevant 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						

Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Tests during the semester	60.0%	50.0%
	Exam	60.0%	50.0%
Recommended reading	Basic literature	Czubakowska K., Gabrusewicz W., Nowak E., Podstawy rachunkowości zarządczej, PWE 2006 Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowania, PWE, 2014 Lew G., Maruszewska, E. Szczypa P. Rachunkowość zarządcza od teorii do praktyki w.2. CeDeWu sp. z o.o., 2021	
	Supplementary literature	Kowalak R. Rachunkowość zarządcza. Przykłady i zadania. PWE, Warszawa 2013 Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2017 Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina, Wrocław 2020	
	eResources addresses	Adresy na platformie eNauczanie: Rachunkowość zarządcza_ZII_AGII_N_24/25 - Moodle ID: 29471 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=29471	
	Example issues/ example questions/ tasks being completed	<p>Excercise 1 A few years ago, a clothing company purchased materials for the production of men's shirts for PLN 10,000. Since the material has gone out of fashion, there is no way to use it for further production. However, a customer appeared ready to buy 600 shirts that would be made of this material at a price of PLN 20 per piece. In order to sew shirts that meet the customer's requirements, the company must additionally incur the cost of direct labor amounting to PLN 4/piece and fixed costs in the amount of PLN 600. Completion of the order will require the use of all the material</p> <p>On the basis of the above information, it should be assessed whether the company should accept the order?</p> <p>Exercise 2 The Americana Hotel has 30 rooms. In this hotel, the average variable cost of renting a room is PLN 10, and the average price for a room is PLN 80. Annual fixed costs are estimated at PLN 200,000</p> <p>1. Calculate the quantitative break-even point (on an annual basis) and specify the minimum number of rooms per day, on average, a hotel should rent to make a profit</p> <p>2. Calculate the break-even point (on an annual basis)</p> <p>3. Calculate the minimum degree of utilization of the hotel's service capacity at which it will not incur a loss</p> <p>4. Let's assume that a hotel of a similar class is planned to be commissioned in the area, which will compete with the activity of the American hotel. Calculate the minimum (average) price that the hotel owner can set in order not to incur losses, assuming that he rents, on average, 10 rooms per day, i.e. the degree of service capacity utilization will be 33.3(3)%</p> <p>5. How does this price compare to the current price (calculate the price safety factor)</p> <p>6. The hotel's laundry service intends to increase their price. Set a boundary for the variable cost per unit and determine the maximum percentage increase in the variable cost per unit that will not cause the hotel to incur a loss. Assume that the hotel rents an average of 10 rooms per day</p> <p>Question 1 Add-on calculation is used:</p> <p>a) in enterprises that manufacture only products from the same raw material and on the basis of the same technological process, but they differ, e.g. in weight, length, etc.</p> <p>b) in enterprises that produce a variety of products from different raw materials in the course of different production processes</p> <p>c) in enterprises producing one product, e.g. electricity</p> <p>d) only in commercial enterprises</p> <p>Question 2 Variable costs (in the short term) include:</p> <p>a) costs of renting office space</p> <p>b) management staff costs</p> <p>(c) property taxes</p> <p>d) costs of unit packaging of products</p> <p>e) depreciation costs determined using the straight-line method</p>	
Work placement	Not applicable		

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