



Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00061055						
Field of study	Management, Management						
Date of commencement of studies	February 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 (on-line)	Mode of delivery			at the university		
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 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: 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	<p>LECTURE</p> <p>The scope and characteristics of accounting in a market economy and an introduction to costs</p> <p>Cost sharing</p> <p>Introduction to costing</p> <p>Traditional costing</p> <p>Activity-based costing and time-driven activity-based costing</p> <p>Cost volatility analysis (future cost estimation methods)</p> <p>Cost accounting systems</p> <p>Full and variable costing</p> <p>The break-even point and operating leverage in the analysis of business ventures</p> <p>Selling pricing methods. Decision problems in short-term calculus</p> <p>Responsibility centers. Budgeting and variance measurement</p> <p>TUTORIAL</p> <p>Classification of economic operations to particular groups of costs</p> <p>Division of costs into significant and irrelevant</p> <p>Period costs vs. product costs</p> <p>Traditional costing</p> <p>Activity Based Accounting. Time-based activity costing</p> <p>Target costing</p> <p>Breakdown of costs into fixed and variable</p> <p>Full and variable costing</p> <p>Single-assortment break-even point</p> <p>Multi-assortment break-even point</p> <p>Operating leverage. Price fixing</p> <p>Decision problems in short-term calculus</p> <p>Separating responsibility centers within the organizational structure of the company</p> <p>Budget preparation (production budget, sales budget, direct and indirect cost budget)</p>											
Prerequisites and co-requisites												
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="451 790 798 824">Subject passing criteria</th> <th data-bbox="805 790 1141 824">Passing threshold</th> <th data-bbox="1149 790 1487 824">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="451 835 798 857">Tests during the semester</td> <td data-bbox="805 835 1141 857">60.0%</td> <td data-bbox="1149 835 1487 857">50.0%</td> </tr> <tr> <td data-bbox="451 869 798 891">Exam</td> <td data-bbox="805 869 1141 891">60.0%</td> <td data-bbox="1149 869 1487 891">50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Tests during the semester	60.0%	50.0%	Exam	60.0%	50.0%
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Recommended reading	Basic literature	<p>Czubakowska K. , Gabrusewicz W. , Nowak E.: Podstawy rachunkowości zarządczej. PWE, Warszawa 2006</p> <p>Czubakowska K. , Gabrusewicz W. , Nowak E.: Rachunkowość zarządcza. Metody i zastosowania, PWE, Warszawa 2014</p> <p>Kobiela - Pionnier K.: Rachunkowość w zarządzaniu kosztami i wynikami przedsiębiorstwa. Vizja Press&IT, 2010</p> <p>Sojak S.: Rachunkowość zarządcza. Dom Organizatora, Toruń 2003</p> <p>red. Świdarska G.: Rachunkowość zarządcza i rachunek kosztów t. I i II. Difin, Warszawa 2003</p>										
	Supplementary literature	<p>Kowalak R. Rachunkowość zarządcza. Przykłady i zadania. PWE, Warszawa 2013</p>										
	eResources addresses	<p>Adresy na platformie eNauczanie:</p> <p>Rachunkowość zarządcza (Z II on-line 2025) - Moodle ID: 42914</p> <p>https://enauczanie.pg.edu.pl/moodle/course/view.php?id=42914</p>										

<p>Example issues/ example questions/ tasks being completed</p>	<p>Exercise 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 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> <ol style="list-style-type: none"> 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 2. Calculate the break-even point (on an annual basis) 3. Calculate the minimum degree of utilization of the hotel's service capacity at which it will not incur a loss 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)% 5. How does this price compare to the current price (calculate the price safety factor) 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>Question 1 Add-on calculation is used:</p> <ol style="list-style-type: none"> 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. b) in enterprises that produce a variety of products from different raw materials in the course of different production processes c) in enterprises producing one product, e.g. electricity d) only in commercial enterprises <p>Question 2 Variable costs (in the short term) include:</p> <ol style="list-style-type: none"> a) costs of renting office space b) management staff costs (c) property taxes d) costs of unit packaging of products e) depreciation costs determined using the straight-line method
<p>Work placement</p>	<p>Not applicable</p>

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