



Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00061107						
Field of study	Management						
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			3.0		
Learning profile	general academic profile	Assessment form			exam		
Conducting unit	Department of Management -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Jarosław Ziętański					
	Teachers	dr Jarosław Ziętański					
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	5.0		25.0		75
Subject objectives	Students acquire knowledge about various categories of financial statements. They acquire knowledge about the problems of enterprises and the ability to solve them. They analyze business decisions and their impact on the company's financial condition. They forecast the profitability of selected business concepts.						
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 regarding the obtained results, taking a critical approach to their interpretation			[SU3] Assessment of ability to use knowledge gained from the subject		

Subject contents	1. Introduction to Managerial Accounting 2. Managerial and Cost Accounting - 3. Process costing 4. Job Order Costing 5. Activity Based Costing 6. Profitability analysis 7. Differential analysis 8. Pricing											
Prerequisites and co-requisites	No requirements											
Assessment methods and criteria	<table border="1" data-bbox="448 860 1493 965"> <thead> <tr> <th data-bbox="448 860 798 898">Subject passing criteria</th> <th data-bbox="802 860 1142 898">Passing threshold</th> <th data-bbox="1147 860 1493 898">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 904 798 934">Written colloquium</td> <td data-bbox="802 904 1142 934">60.0%</td> <td data-bbox="1147 904 1493 934">50.0%</td> </tr> <tr> <td data-bbox="448 940 798 965">Written lecture exam</td> <td data-bbox="802 940 1142 965">60.0%</td> <td data-bbox="1147 940 1493 965">50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Written colloquium	60.0%	50.0%	Written lecture exam	60.0%	50.0%
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Written colloquium	60.0%	50.0%										
Written lecture exam	60.0%	50.0%										
Recommended reading	Basic literature	Managerial and Cost Accounting Larry M. Walther; Christopher J. Skousen Managerial Accounting Fourteenth Edition Garrison Noreen Brewer										
	Supplementary literature	Financial and Management Accounting An Introduction Fourth Edition P. Weetman										
	eResources addresses	Adresy na platformie eNauczanie: Managerial accounting summer 2024 - Moodle ID: 36153 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=36153										

<p>Example issues/ example questions/ tasks being completed</p>	<p>Exercise 1.</p> <p>Congo Guy manufactures and sells two products. The first product is a disposable shaving razor blade that lasts about 7 days. The second product is shaving cream. Customers of the first product use one bottle of shaving cream every 28 days. As a result, razor blades outsell shaving cream by a 4:1 ratio. Shaving Cream sells for \$ 8 per bottle, and has a contribution margin ratio of 50%. The razor blades sell for \$ 3 per blade, but only generates variable costs of \$ 1.50. The companys total fixed costs are \$ 3,500,000.</p> <p>a) What level of total sales is necessary to achieve break-even?</p> <p>b) If a competitor began selling razors that forced Congo Guy to reduce the price for its razors to \$ 2.50 (to maintain market share and the 4:1 ratio of razors to shaving cream), how many Razor sets must be sold for the company to break even?</p> <p>Ex 2. Company A sells 500,000 products for a unit price of \$6 each. The companys fixed costs are \$800,000. It costs \$0.05 in variable costs per unit to make each product. Calculate company As degree of operating leverage</p> <p>Ex. 3 Assume a business manufactures 10 bed frames and incurs the following expenses: \$5,000 for lumber, \$1,500 for hardware, 50 hours of labor for product assembly at a rate of \$15 per hour. Calculate the Total Cost of Raw Materials, the Total Cost of Labor, The Prime Cost, The Prime Cost of a Single Bed Frame.</p> <p>Question 1. Indicate differences between direct and indirect costs</p> <p>Question 2. What examples of unit costs do you know?</p> <p>Question 3. Define direct costs and give examples of direct costs</p> <p>Question 4. What CVP analysis is and what it is for</p>
<p>Work placement</p>	<p>Not applicable</p>