



## Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00066324						
Field of study	Economic Analytics						
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	Full-time studies		Mode of delivery			at the university	
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 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	30.0	30.0	0.0	0.0	0.0	60
	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	60		4.0		36.0	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] Possesses in-depth knowledge of the principles of integrating economic, legal, and ethical contexts in analyses and applying them in entrepreneurial activities while respecting copyright protection rules		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 well-founded arguments regarding obtained results through the analysis and synthesis of information in various business contexts, critically evaluating their interpretation		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	LECTURE 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 Budgeting and variance measurement TUTORIAL 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 Budget preparation		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	60.0%	40.0%
	2 Tests per semester	60.0%	60.0%
Recommended reading	Basic literature	Czubakowska K., Gabrusewicz W., Nowak E., Podstawy rachunkowości zarządczej, PWE 2006 r. Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowania, PWE, 2014 r. Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina, Wrocław 2020 r. Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2017 r.	
	Supplementary literature	Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002; Gabrusewicz W., Kamela Sowińska A., Poetschke H, Rachunkowość zarządcza, PWE 2002 r. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003.	
	eResources addresses	Adresy na platformie eNauczanie: Rachunkowość zarządcza_AGII_S_24/25L - Moodle ID: 36795 <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=36795">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=36795</a>	
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		

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