



Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00066353						
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	Part-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	16.0	16.0	0.0	0.0	0.0	32
	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	32		4.0		64.0	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_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		
	[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		

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</p>											
Prerequisites and co-requisites	financial accounting											
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="456 775 794 801">Subject passing criteria</th> <th data-bbox="801 775 1139 801">Passing threshold</th> <th data-bbox="1145 775 1482 801">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 810 794 837">Exam</td> <td data-bbox="801 810 1139 837">60.0%</td> <td data-bbox="1145 810 1482 837">60.0%</td> </tr> <tr> <td data-bbox="456 846 794 873">2 Tests per semester</td> <td data-bbox="801 846 1139 873">60.0%</td> <td data-bbox="1145 846 1482 873">40.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Exam	60.0%	60.0%	2 Tests per semester	60.0%	40.0%
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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. Gabrusewicz W., Kamela Sowińska A., Poetschke H, Rachunkowość zarządcza, PWE 2002 r. Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2003 r.										
	Supplementary literature	Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina, Wrocław 2020 r. Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002; Kaplan R., Norton D., Strategiczna karta wyników, PWN, 2001 r. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003.										
	eResources addresses	Adresy na platformie eNauczanie:										
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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