



Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00066432						
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			English		
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 Jarosław Ziętarski				
	Teachers		dr Jarosław Ziętarski				
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_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>Scope and features of management accounting Reminder of the basic concepts in the field of costs Cost sharing Introduction to costing Traditional costing (process costing, job order costing) ABC costing The break-even point, target income and operating leverage in the analysis of business ventures</p> <p>Differential analysis Selling pricing methods Budgeting</p>						
Prerequisites and co-requisites							

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	60.0%	50.0%
	Colloquium	60.0%	50.0%
Recommended reading	Basic literature	Managerial accounting tools for business decision making, Weygandt, Kimmel, Kieso, J. Wiley & Sons, Inc. 5th edition  Managerial accounting, Garrison, Noreen, Brewer, Ms Graw Hill Education, 16e  Financial & Managerial Accounting, Warren, Reeve, Duchac, Cengage Learning, 14e	
	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: Managerial Accounting 2025 summer EA 2 - Moodle ID: 44004 <a href="https://enauzanie.pg.edu.pl/moodle/course/view.php?id=44004">https://enauzanie.pg.edu.pl/moodle/course/view.php?id=44004</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 product cost?  What is the variable unit cost?		
Work placement	Not applicable		

Document generated electronically. Does not require a seal or signature.