



Subject card

Subject name and code	Throughput Accounting, PG_00066764						
Field of study	Economics, Economic Analytics						
Date of commencement of studies	October 2022		Academic year of realisation of subject		2024/2025		
Education level	first-cycle studies		Subject group		Optional subject group 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	3		Language of instruction		Polish		
Semester of study	6		ECTS credits		6.0		
Learning profile	general academic profile		Assessment form		assessment		
Conducting unit	Department of Management Engineering and Quality -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr inż. Joanna Czerska				
	Teachers		dr inż. Joanna Czerska				
			dr Jarosław Ziętarski				
			dr inż. Ewa Marjańska				
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		10.0		80.0	150
Subject objectives	The aim of the course is to 1. Introduce students to management accounting methods with particular emphasis on the concept of Throughput Accounting. 2. Develop the ability to use Throughput Accounting based on case studies.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_W04] Possesses advanced knowledge of the principles of creative and entrepreneurial action, including identifying and implementing innovative ideas while considering copyright protection requirements.		The student has advanced knowledge of the use of management accounting theory in business practice.		[SW1] Assessment of factual knowledge		
	[K6_K03] Critically evaluates their own knowledge necessary to solve cognitive and practical problems, supplementing gaps with input from external experts.		Using analyses from the field of management accounting, the student is able to critically evaluate managerial decision-making scenarios.		[SK5] Assessment of ability to solve problems that arise in practice		
Subject contents	1. Introduction to Management Accounting 2. Analysis of the effectiveness of managerial decisions using different cost accounting methods. Simulation game. 3. Management and financial accounting. Bridges creation. 4. Assessment of decision-making scenarios in the face of bottlenecks in manufacturing, service and trade companies. 5. Accounting case studies						
Prerequisites and co-requisites	financial accounting						

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Projekt	60.0%	50.0%
	Quizes	60.0%	50.0%
Recommended reading	Basic literature	1. Finanse do góry nogami: Zdroworozsądkowa rewolucja w rachunkowości. T. Corbett, Mintbooks, 2009 2. Throughput accounting. Rachunkowość zarządcza w rękach managerów, J.Czerska, J.Kuncicki, Leanq Team, 2023	
	Supplementary literature	nie dotyczy	
	eResources addresses	Adresy na platformie eNauczanie: Throughput Accounting_JCzerska - Moodle ID: 42738 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=42738	
Example issues/ example questions/ tasks being completed	1. Establish a sales plan based on the analysis of the product's manufacturing costs, taking into account the company's and market's constraints. 2. Analyze scenarios and make the most advantageous choice from the company's goals perspective. 3. Optimize the company's product portfolio. 4. Develop a recovery plan for a failing company using Throughput Accounting and financial accounting.		
Work placement	Not applicable		

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