



## Subject card

Subject name and code	Throughput Accounting, PG_00067231						
Field of study	Economic Analytics						
Date of commencement of studies	October 2023			Academic year of realisation of subject		2025/2026	
Education level	first-cycle studies			Subject group		Optional subject group 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	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 Statistics and Econometrics -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor			dr inż. Ewa Marjańska			
	Teachers						
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		10.0		108.0	150
Subject objectives	The objective of the course is:  1. To familiarize students with management accounting methods, with a particular focus on the concept of Throughput Accounting. 2. To develop the ability to apply 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 application 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.		The student, using management accounting analyses, 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 Various Cost Accounting Methods. Simulation Game. 3. Management and Financial Accounting: Building Bridges 4. Evaluation 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		
	Quizzes		60.0%		25.0%		
	Additional tasks		60.0%		30.0%		
	Project		60.0%		45.0%		

Recommended reading	Basic literature	<ol style="list-style-type: none"> <li>1. Finanse do góry nogami: Zdroworozsądkowa rewolucja w rachunkowości. T. Corbett, Mintbooks, 2009</li> <li>2. Throughput accounting. Rachunkowość zarządcza w rękach managerów, J.Czerska, J.Kuncicki, Leanq Team, 2023</li> </ol>
	Supplementary literature	not applicable
	eResources addresses	Adresy na platformie eNauczenie:
Example issues/ example questions/ tasks being completed	<ol style="list-style-type: none"> <li>1. Develop a sales plan based on the analysis of product manufacturing costs, considering the constraints of the company and the market.</li> <li>2. Analyze different scenarios and select the most favorable one from the perspective of the company's objectives.</li> <li>3. Optimize the company's product portfolio.</li> <li>4. Develop a recovery plan for a failing company using Throughput Accounting and financial accounting.</li> </ol>	
Work placement	Not applicable	

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