



## Subject card

Subject name and code	Managerial Accounting, PG_00067674						
Field of study	Management, Management						
Date of commencement of studies	February 2026		Academic year of realisation of subject		2026/2027		
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		3.0		
Learning profile	general academic profile		Assessment form		exam		
Conducting unit	Department Of Finance -> Faculty Of Management And Economics -> Wydziały Politechniki Gdańskiej						
Name and surname of lecturer (lecturers)	Subject supervisor						
	Teachers						
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	0.0	0.0	0.0	45
	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	45		5.0		25.0	75
Subject objectives	Uses managerial accounting techniques in the organization's management system, from operational decisions to tactical and strategic						
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.		is able to analyze and interpret management accounting data in various business contexts and formulate logical, well-justified conclusions with a critical approach		[SU3] Assessment of ability to use knowledge gained from the subject		
	[K7_W05] has in-depth knowledge of integrating economic, legal, and ethical aspects in analyses and their application in entrepreneurial activities.		possesses in-depth knowledge of the use of management accounting information in analyses that support business decision-making		[SW1] Assessment of factual knowledge		

Subject contents	<p>LECTURE</p> <p>The scope and characteristics of accounting in a market economy and an introduction to costs</p> <p>Cost sharing</p> <p>Introduction to costing</p> <p>Traditional costing</p> <p>Activity-based costing and time-driven activity-based costing</p> <p>Cost volatility analysis (future cost estimation methods)</p> <p>Cost accounting systems</p> <p>Full and variable costing</p> <p>The break-even point and operating leverage in the analysis of business ventures</p> <p>Selling pricing methods. Decision problems in short-term calculus</p> <p>Responsibility centers. Budgeting and variance measurement</p> <p>TUTORIAL</p> <p>Classification of economic operations to particular groups of costs</p> <p>Division of costs into significant and irrelevant</p> <p>Period costs vs. product costs</p> <p>Traditional costing</p> <p>Activity Based Accounting. Time-based activity costing</p> <p>Target costing</p> <p>Breakdown of costs into fixed and variable</p> <p>Full and variable costing</p> <p>Single-assortment break-even point</p> <p>Multi-assortment break-even point</p> <p>Operating leverage. Price fixing</p> <p>Decision problems in short-term calculus</p> <p>Separating responsibility centers within the organizational structure of the company</p> <p>Budget preparation (production budget, sales budget, direct and indirect cost budget)</p>		
Prerequisites and co-requisites	financial accountig		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Tests during the semester	60.0%	60.0%
	Exam	60.0%	40.0%
Recommended reading	Basic literature	<p>Czubakowska K. , Gabrusewicz W. , Nowak E.: Podstawy rachunkowości zarządczej. PWE, Warszawa 2006</p> <p>Czubakowska K. , Gabrusewicz W. , Nowak E.: Rachunkowość zarządcza. Metody i zastosowania, PWE, Warszawa 2014</p> <p>Kobiela - Pionnier K.: Rachunkowość w zarządzaniu kosztami i wynikami przedsiębiorstwa. Vizja Press&amp;IT, 2010</p> <p>Sojak S.: Rachunkowość zarządcza. Dom Organizatora, Toruń 2003</p> <p>red. Świderska G.: Rachunkowość zarządcza i rachunek kosztów t. I i II. Difin, Warszawa 2003</p>	
	Supplementary literature	Kowalak R. Rachunkowość zarządcza. Przykłady i zadania. PWE, Warszawa 2013	
	eResources addresses	Adresy na platformie eNauczanie:	

Example issues/ example questions/ tasks being completed	<p>Exercise 1</p> <p>A few years ago, a clothing company purchased materials for the production of men's shirts for PLN 10,000. Since the material has gone out of fashion, there is no way to use it for further production. However, a customer appeared ready to buy 600 shirts that would be made of this material at a price of PLN 20 per piece. In order to sew shirts that meet the customer's requirements, the company must additionally incur the cost of direct labor amounting to PLN 4/piece and fixed costs in the amount of PLN 600. Completion of the order will require the use of all the material</p> <p>On the basis of the above information, it should be assessed whether the company should accept the order?</p> <p>Exercise 2</p> <p>The Americana Hotel has 30 rooms. In this hotel, the average variable cost of renting a room is PLN 10, and the average price for a room is PLN 80. Annual fixed costs are estimated at PLN 200,000</p> <ol style="list-style-type: none"> <li>1. Calculate the quantitative break-even point (on an annual basis) and specify the minimum number of rooms per day, on average, a hotel should rent to make a profit</li> <li>2. Calculate the break-even point (on an annual basis)</li> <li>3. Calculate the minimum degree of utilization of the hotel's service capacity at which it will not incur a loss</li> <li>4. Let's assume that a hotel of a similar class is planned to be commissioned in the area, which will compete with the activity of the American hotel. Calculate the minimum (average) price that the hotel owner can set in order not to incur losses, assuming that he rents, on average, 10 rooms per day, i.e. the degree of service capacity utilization will be 33.3(3)%</li> <li>5. How does this price compare to the current price (calculate the price safety factor)</li> <li>6. The hotel's laundry service intends to increase their price. Set a boundary for the variable cost per unit and determine the maximum percentage increase in the variable cost per unit that will not cause the hotel to incur a loss. Assume that the hotel rents an average of 10 rooms per day</li> </ol> <p>Question 1</p> <p>Add-on calculation is used:</p> <ol style="list-style-type: none"> <li>a) in enterprises that manufacture only products from the same raw material and on the basis of the same technological process, but they differ, e.g. in weight, length, etc.</li> <li>b) in enterprises that produce a variety of products from different raw materials in the course of different production processes</li> <li>c) in enterprises producing one product, e.g. electricity</li> <li>d) only in commercial enterprises</li> </ol> <p>Question 2</p> <p>Variable costs (in the short term) include:</p> <ol style="list-style-type: none"> <li>a) costs of renting office space</li> <li>b) management staff costs</li> <li>c) property taxes</li> <li>d) costs of unit packaging of products</li> <li>e) depreciation costs determined using the straight-line method</li> </ol>
Work placement	Not applicable

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