



## Subject card

Subject name and code	Fundamentals of Managerial Accounting, PG_00067952						
Field of study	Economics						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028		
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	5		ECTS credits		3.0		
Learning profile	general academic profile		Assessment form		assessment		
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	15.0	0.0	0.0	0.0	30
	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	30		5.0		40.0	75
Subject objectives	Describes the basic processes of management accounting, including elements of cost accounting and budgeting						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_W03] is familiar with reliable sources of information and employs advanced knowledge to explain the fundamental dilemmas of the contemporary economy		identifies reliable sources of information required to make cost management decisions		[SW1] Assessment of factual knowledge		
	[K6_U06] acquires specialized knowledge in the field of economics, demonstrating the ability to effectively plan individual work and pursue lifelong learning.		acquires new knowledge necessary to prepare and make cost decisions in the company		[SU4] Assessment of ability to use methods and tools [SU2] Assessment of ability to analyse information		
Subject contents	Introduction to management accounting. Scope, features, differences. Classifications of costs (simple costs, in the calculation system, relationship with the effects of work). Calculation of unit costs in absorption costs. Cost variability analysis (methods of estimating future costs). Full and variable costs account - comparison of results and inventory value. Single-assortment break-even point. Sensitivity analysis of factors influencing the financial result. Break-even point in multi-assortment activities. The importance of operating leverage in the analysis of business ventures. Decision making - in conditions of unlimited and limited production possibilities. Principles of budgeting and cost budgeting.						
Prerequisites and co-requisites	financial accounting						
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	test		60.0%		70.0%		
	exam		60.0%		30.0%		

Recommended reading	Basic literature	Czubakowska, K., Gabrusewicz, W., Nowak, E. (2006). Podstawy rachunkowości zarządczej. Warszawa: PWE. Gabrusewicz, W., Kamela-Sowińska, A., Poetschke, H. (2002). Rachunkowość zarządcza. Warszawa: PWE. Kamela-Sowińska, A., Macuda, M. (2017). Rachunkowość zarządcza. Poznań: Wydawnictwo Uniwersytetu Ekonomicznego w Poznaniu. Sojak, S. (2015). Rachunkowość zarządcza. Tom I. Toruń: Wydawnictwo TNOiK. Świdarska, G. (red.) (2017). Controlling kosztów i rachunkowość zarządcza. Warszawa: Difin.
	Supplementary literature	Kotopski, R., Kowalak, R., Lew, G. (2020). Rachunek kosztów i rachunkowość zarządcza. Kompendium wiedzy. Wydawnictwo: Marina. Lew, G., Maruszewska, E.W., Szczypa P. (2021). Rachunkowość zarządcza od teorii do praktyki. Warszawa: CeDeWu sp. z o.o.
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed	<p>Exercise</p> <p>The Hotel Amerikana has 30 rooms. In this hotel, the average variable unit cost of renting a room is PLN 10, and the average room rate 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 he should rent a hotel to make a profit.</li> <li>2. Calculate the value of break-even point (in annual terms).</li> <li>3. Calculate the minimum degree of utilization of the hotel's service capacity, at which it will not be incurred losses.</li> <li>4. Let us assume that a hotel of a similar class, which it will constitute, is to be commissioned in the area competition for the business of the Americana hotel. Calculate what minimum (average) price it can fix the hotel owner, in order not to suffer losses, assuming that he rents an average of 10 rooms a day, that is, the utilization rate of the service capacity will be 33.3 (3)%.</li> <li>5. How does this price compare to the current price (calculate the safety index due to price).</li> <li>6. The laundry service providing services to the hotel intends to increase their price. You need to designate a border variable unit cost and determine the maximum percentage increase in unit cost variable that will not cause the hotel to incur a loss. Assume the hotel rents an average of 10 rooms per day.</li> </ol> <p>Theoretical question</p> <p>Variable costs (in the short term) include:</p> <ol style="list-style-type: none"> <li>a) office lease costs,</li> <li>b) costs of management staff,</li> <li>c) real estate 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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