



Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00063811						
Field of study	Management						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026		
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		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		dr Jarosław Ziętański				
	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		6.0		24.0	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_W05] has in-depth knowledge of integrating economic, legal, and ethical aspects in analyses and their application in entrepreneurial activities.		uses in-depth managerial accounting techniques and procedures to make responsible decisions at all levels of the organization's management system		[SW1] Assessment of factual knowledge		
	[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.		analyzes and synthesizes information from various business contexts, from short-term decision problems to budgeting processes		[SU2] Assessment of ability to analyse information		

Subject contents	Introduction to Managerial Accounting		
	Definition of Costs		
	Cost Division		
	Double-entry Accounting - Debit and Credit		
	Traditional Costing (Process Costing, Job Order Costing)		
	ABC Costing		
	CVP Analysis (Cost-Production Profit)		
	Pricing		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Tutorial test	50.0%	50.0%
	Written exam	50.0%	50.0%
Recommended reading	Basic literature	Managerial and Cost Accounting Larry M. Walther; Christopher J. Skousen Managerial Accounting Fourteenth Edition Garrison Noreen Brewe	
	Supplementary literature	Financial and Management Accounting An Introduction Fourth Edition P. Weetman	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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