



Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00068703						
Field of study	Economic Analytics						
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	Part-time studies (on-line)		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish		
Semester of study	2		ECTS credits		4.0		
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	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		5.0		63.0	100
Subject objectives	Obtains and processes financial information for the purposes of decision-making processes, taking into account the economic, legal and ethical context, referring responsibly and critically to the results obtained						
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.		presents logical and solid arguments for the obtained results, approaching their interpretation critically		[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.		creates creative and entrepreneurial solutions to the problems of a modern enterprise, taking into account economic, legal and ethical conditions		[SW1] Assessment of factual knowledge		

Subject contents	LECTURE Scope and features of management accounting Reminder of the basic concepts in the field of costs Cost sharing Introduction to costing Traditional costing ABC costing Cost volatility analysis (future cost estimation methods) Full and variable costing The break-even point and operating leverage in the analysis of business ventures Selling pricing methods Decision problems in short-term calculus Responsibility centers Budgeting and variance measurement TUTORIAL Classification of economic operations to particular groups of costs Cost breakdown for full costing and management accounting Period costs vs. product costs Traditional costing Breakdown of costs into fixed and variable Full and variable costing Single-assortment break-even point Multi-assortment break-even point Operating leverage Price fixing Decision problems in short-term calculus Identifying centers of responsibility Budget preparation		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	2 Tests per semester	60.0%	50.0%
	Exam	60.0%	50.0%
Recommended reading	Basic literature	Czubakowska K., Gabrusewicz W., Nowak E., Podstawy rachunkowości zarządczej, PWE 2006 r. Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowania, PWE, 2014 r. Gabrusewicz W., Kamela Sowińska A., Poetschke H, Rachunkowość zarządcza, PWE 2002 r. Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2003 r.	
	Supplementary literature	Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina, Wrocław 2020 r. Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002; Kaplan R., Norton D., Strategiczna karta wyników, PWN, 2001 r. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003.	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed	How can you reduce your company's break-even point? What is a safety margin? What are mixed costs? What is the difference between cost and loss?		
Work placement	Not applicable		

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