



## Subject card

Subject name and code	Throughput Accounting, PG_00070213						
Field of study	Economics						
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	Full-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 Management Engineering and Quality -> Faculty of Management and Economics -> Faculties of Gdańsk University of Technology						
Name and surname of lecturer (lecturers)	Subject supervisor	dr inż. Joanna Czerska					
	Teachers	Hanna Sikorska dr inż. Joanna Czerska dr Jarosław Ziętarski					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	E-learning hours included: 0.0						
	eNauczanie source addresses: Moodle ID: 2720 Throughput Accounting_ST+NST+OL_2026_JCZ <a href="https://enauczanie.pg.edu.pl/2025/course/view.php?id=2720">https://enauczanie.pg.edu.pl/2025/course/view.php?id=2720</a>						
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	60	10.0	80.0	150		
Subject objectives	Preparing students to analyze, develop action scenarios, and make managerial decisions based on the principles of Throughput Accounting, grounded in knowledge of management accounting and decision-scenario analysis methods, as well as fostering creativity, critical thinking, and responsibility in evaluating business alternatives						
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.	knows and understands the principles of Throughput Accounting and their application in analyzing and developing decision scenarios, in the context of assessing the impact of constraints on organizational effectiveness.			[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.	is prepared to critically evaluate action scenarios and managerial decisions based on the principles of Throughput Accounting, in particular through participation in team analyses, self-reflection, and consultations with experts during classes			[SK5] Assessment of ability to solve problems that arise in practice		

Subject contents	<p>Course content – lecture</p> <ol style="list-style-type: none"> <li>1. Introduction to Management Accounting</li> <li>2. Analysis of the effectiveness of managerial decisions using different cost accounting methods. Simulation game.</li> <li>3. Management and financial accounting. Bridges creation.</li> <li>4. Assessment of decision-making scenarios in the face of bottlenecks in manufacturing, service and trade companies.</li> <li>5. Accounting case studies</li> </ol>																	
Prerequisites and co-requisites	financial accounting																	
Assessment methods and criteria	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Subject passing criteria</th> <th style="width: 25%;">Passing threshold</th> <th style="width: 25%;">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>Reflection journal</td> <td>0.0%</td> <td>20.0%</td> </tr> <tr> <td>Problem-based quizzes after each new topic</td> <td>60.0%</td> <td>20.0%</td> </tr> <tr> <td>Video recording – tools for improving company performance</td> <td>60.0%</td> <td>20.0%</td> </tr> <tr> <td>Decision project and its outcomes, along with a presentation</td> <td>60.0%</td> <td>40.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Reflection journal	0.0%	20.0%	Problem-based quizzes after each new topic	60.0%	20.0%	Video recording – tools for improving company performance	60.0%	20.0%	Decision project and its outcomes, along with a presentation	60.0%	40.0%
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Recommended reading	<p>Basic literature</p> <p>Supplementary literature</p> <p>eResources addresses</p>	<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> <p>nie dotyczy</p>																
Example issues/ example questions/ tasks being completed	<ol style="list-style-type: none"> <li>1. Establish a sales plan based on the analysis of the product's manufacturing costs, taking into account the company's and market's constraints.</li> <li>2. Analyze scenarios and make the most advantageous choice from the company's goals perspective.</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>																	
Practical activities within the subject	Not applicable																	

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