



Subject card

Subject name and code	MANAGERIAL ACCOUNTING, PG_00070493						
Field of study	Economic Analytics						
Date of commencement of studies	October 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			4.0		
Learning profile	general academic profile	Assessment form			exam		
Conducting unit	Department of Finance -> Faculty of Management and Economics -> Faculties of Gdańsk University of Technology						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Justyna Kujawska					
	Teachers						
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						
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	3.0	37.0	100		
Subject objectives	preparation of students to make managerial decisions using management accounting tools, based on knowledge of cost analysis, profitability, and budgeting, as well as to develop attitudes related to a responsible and critical approach to financial data in the context of contemporary decision-making principles.						
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.	knows and understands management accounting tools and cost analysis methods in the context of making managerial decisions in business activity, taking into account legal and ethical aspects			[SW1] Assessment of factual knowledge		
	[K7_U01] creates innovative solutions for complex and unstructured processes, considering unpredictable environmental conditions through the synthesis of information from various sources.	is able to design management accounting solutions in complex and uncertain environments by integrating data and information from multiple sources.			[SU3] Assessment of ability to use knowledge gained from the subject [SU4] Assessment of ability to use methods and tools [SU1] Assessment of task fulfilment		
	[K7_K02] acts entrepreneurially, making competent and ethical decisions that consider the public interest as well as economic, social, and environmental values.	is ready to make responsible managerial decisions using management accounting tools, taking into account their economic, social, and environmental consequences.			[SK5] Assessment of ability to solve problems that arise in practice		

Subject contents	Course content – lecture		
	<p>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</p>		
	Course content – exercises		
	<p>Classification of economic operations to particular groups of costs Cost breakdown for full costing and management accounting Period costs vs. product costs Traditional costing methods under absorption 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 Budgeting and variance analysis</p>		
Prerequisites and co-requisites	financial analysis		
Assessment methods and criteria	Subject passing criteria		Passing threshold
	Single-choice test and open-ended questions		60.0%
	Calculation tasks		60.0%
	Class participation and engagement		10.0%
Recommended reading	Basic literature		<p>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. Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza, Wydawnictwo: Marina, Wrocław 2020 r. Nowak E., Zaawansowana rachunkowość zarządcza, PWE 2017 r.</p>
	Supplementary literature		<p>Kaplan R., Cooper R., Zarządzanie kosztami i efektywnością. Oficyna ekonomiczna, Kraków 2002; Gabrusewicz W., Kamela Sowińska A., Poetschke H, Rachunkowość zarządcza, PWE 2002 r. I. Sobańska (red), Rachunek kosztów i rachunkowość zarządcza, C. H. BECK, Warszawa 2003.</p>
	eResources addresses		
Example issues/ example questions/ tasks being completed	<p>How can a company reduce its break-even point? What is the margin of safety? What are mixed costs? What is the difference between a cost and a loss?</p> <p>Example problem Hotel Amerykana has 30 rooms. The average variable cost per rented room is PLN 10, while the average price per room is PLN 80. Annual fixed costs are estimated at PLN 200,000. 1. Calculate the break-even point in units (annual basis) and determine how many rooms per day, on average, the hotel must rent in order to make a profit. 2. Calculate the break-even point in value terms (annual basis). 3. Calculate the minimum capacity utilization rate at which the hotel does not incur a loss. 4. Assume that a new hotel of a similar standard is planned to open nearby, creating competition for Hotel Amerykana. Calculate the minimum average price the hotel owner can set in order not to incur a loss, assuming that, on average, 10 rooms are rented per day, which means the capacity utilization rate will be 33.3(3)%. 5. Compare this price with the current price (calculate the price safety margin). 6. A laundry service provider cooperating with the hotel plans to increase its prices. Determine the maximum allowable unit variable cost and the maximum percentage increase in the unit variable cost that would not cause the hotel to incur a loss, assuming that the hotel rents, on average, 10 rooms per day.</p>		

Practical activities within the subject	Not applicable
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