

**Subject card**

<b>Subject name and code</b>	Management Accountancy, PG_00048600						
<b>Field of study</b>	Economics						
<b>Date of commencement of studies</b>	October 2023	<b>Academic year of realisation of subject</b>				2025/2026	
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>					
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>				at the university	
<b>Year of study</b>	3	<b>Language of instruction</b>				Polish	
<b>Semester of study</b>	5	<b>ECTS credits</b>				2.0	
<b>Learning profile</b>	academic	<b>Assessment form</b>				credit	
<b>Conducting unit</b>	Faculty of Economics -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr inż. Rafał Śpiewak				
	<b>Teachers</b>		dr inż. Rafał Śpiewak				
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	30.0	0.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	30		0.0		0.0	30
<b>Subject objectives</b>	To familiarize students with the theory of management accounting and with the tools used in management accounting and the possibilities of their use in practice.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_U06] uses the knowledge acquired in economics, finance and management to solve economic and social dilemmas arising in the professional context	The student has advanced knowledge of selected methods and tools, including statistical and econometric techniques that allow for the description of economic entities and organizations and public institutions, as well as the processes occurring in them, with particular emphasis on management accounting methods	[SU8] observation of student's independent or team work
	[EKONL3_W06] have an advanced knowledge of selected methods and tools, including statistical and econometric techniques, for describing economic agents and structures as well as social institutions and the processes taking place in them	The student knows at an advanced level selected methods and tools, including statistical and econometric techniques enabling the description of economic entities and organizations and public institutions, as well as the processes taking place in them, with particular emphasis on management accounting methods.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	The student is able to use the theoretical knowledge and obtain data to analyze specific economic and social processes and phenomena and analyze these phenomena using methods created in economics, finance and management sciences used in management accounting.	[SU1] oral statement/conversation/ discussion [SU6] demonstration of practical skills [SU8] observation of student's independent or team work
	[EKONL3_U07] is able to participate in analyses and evaluations of alternative solutions to economic and social problems and to choose the methods and instruments to resolve them rationally	The student is able to participate in analyzes and assessments of alternative solutions to economic and social problems and select management accounting methods and instruments that allow for rational resolution of them.	[SU8] observation of student's independent or team work
	[EKONL3_U14] is able to set priorities and plan and organise the tasks involved in their implementation as well as monitor and evaluate progress accordingly	The student is able to properly define priorities and plan at various management levels and organize tasks related to their implementation, as well as monitor and evaluate progress using decision-making calculus.	[SU5] implementation of a problem task
	[EKONL3_K06] is willing to be guided in his professional life by business ethics and corporate social responsibility, to respect others and to be loyal to his employer	The student is ready to be guided in his professional life by business ethics and corporate social responsibility, respect for others and be loyal to the employer, taking into account the costs incurred by the company.	[SK8] observation of student's independent or team work
	[EKONL3_W11] knows the general principles for the creation and development of forms of individual entrepreneurship, using knowledge of economics, finance and management sciences	The student knows the general principles of creating and developing forms of individual entrepreneurship, using knowledge of economics, finance and science management when conducting cost accounting.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[EKONL3_U04] can predict and forecast the course of economic and social processes and phenomena	The student is able to predict the course of economic and social processes and phenomena and forecast these phenomena using accounting tools management and cost accounting	[SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[EKONL3_U08] has the ability to observe, understand and analyse economic and social phenomena and processes using appropriate scientific methods	The student has the ability to observe, understand and analyze phenomena and economic and social processes using appropriate scientific methods accounting area.	[SU8] observation of student's independent or team work

Subject contents	<p>Subject and tasks of management accounting. Tasks and objectives of management and financial accounting. Recipients of financial and management accounting. Decision-making accounting and reporting accounting. Substantive meaning of the terms: value, cost, expense. Criteria for cost classification. Criteria for cost classification for reporting purposes. Criteria for cost classification for decision-making purposes. Behavior of costs depending on the production volume. Relevant costs. Criteria for cost classification for control purposes. Fixed and variable costs. Full cost accounting. Cost measurement and valuation of materials and products. Fixed cost estimation. Accounting methods. Statistical methods. Material valuation methods. Valuation of fixed assets. Valuation of auxiliary production. Valuation of products. Cost calculation accounting. Subject of calculation. Types and methods of calculation. Divisional and additive calculation. Cost accounting models. Absorption cost accounting. Variable cost accounting. Financial coverage margin. Break-even point, gross coverage margin. Quantitative and value break-even point. The decisive significance of the break-even point. The significance of the contribution margin in the decision-making process. Analysis of the break-even point in multi-assortment production. Flexible budgeting. Using variable costing for planning. Types of budgets. Principles for building flexible budgets. Profit sensitivity analysis. Determining limit values. Safety margin. Practical use of operating leverage, financial leverage and mixed leverage. Activity-based costing. The essence of Activity-based costing. Activity-based costing algorithm. Types of Activity-based costing. Pricing decisions. Optimal selling price. Cost price formulas. Price setting in market conditions.</p>											
Prerequisites and co-requisites	<p>Economic knowledge in the field of microeconomics, knowledge of the theory of organization and functioning of economic organizations and knowledge of the basic principles of reporting and accounting in the enterprise</p>											
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="448 1001 794 1037">Subject passing criteria</th> <th data-bbox="794 1001 1141 1037">Passing threshold</th> <th data-bbox="1141 1001 1487 1037">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 1037 794 1072">test</td> <td data-bbox="794 1037 1141 1072">51.0%</td> <td data-bbox="1141 1037 1487 1072">80.0%</td> </tr> <tr> <td data-bbox="448 1072 794 1108">Activity during classes</td> <td data-bbox="794 1072 1141 1108">51.0%</td> <td data-bbox="1141 1072 1487 1108">20.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	test	51.0%	80.0%	Activity during classes	51.0%	20.0%
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Recommended reading	<p>Basic literature</p> <p>S. Sojak: Rachunkowość zarządcza i rachunek kosztów. T. I, Wydawnictwo TNOiK, Toruń 2015.</p> <p>D. P. Doyle: Kontrola kosztów. Element zarządzania strategicznego. Oficyna Ekonomiczna. Kraków 2006.</p> <p>Rachunek kosztów i rachunkowość zarządcza w planowaniu i kontroli działalności. Praca zbiorowa pod red. E. Nowaka, Wydawnictwo UE we Wrocławiu 2010.</p> <p>A. Jaruga, P. Kabalski, A. Szycha: Rachunkowość zarządcza. Wydawnictwo Wolters Kluwer Polska, Warszawa 2014.</p> <p>R. S. Kaplan, S. R. Anderson: Rachunek kosztów działań sterowany czasem. Wydaw. Naukowe PWN, Warszawa 2008.</p>											

	Supplementary literature	<p>D.Weiland, P. Wierzbowski: Logistyka Informacji w gospodarce 4.0, Wydawnictwo UG, Gdańsk 2020</p> <p>D. Weiland, "Logistics of intangible resources in building a competitive advantage in theoretical terms", Transport Economics and Logistics, Art. nr 82, 2019, doi: 10.26881/etil.2019.82.14.</p> <p>M. Chaberek: Logistyka informacji zarządczej w kontrolingu przedsiębiorstwa. Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2001.</p> <p>Rachunek decyzyjny w logistyce zaopatrzenia. Praca zbiorowa pod red. M. Chaberka. Wydaw. Gdańska Wyższa Szkoła Humanistyczna, Gdańsk 2002.</p> <p>Informacja zarządcza w procesie formułowania i realizacji strategii firmy - wyzwanie dla polskich przedsiębiorstw. Praca zbiorowa pod red. prof. dr hab. Gertrudy Krystyny Świdorskiej. Warszawa, Difin 2003.</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed	<p>The final grade for the subject is the resultant of the grades obtained from the tutorial classes and the grade from the test covering the lecture material. The basis for passing the tutorials and the amount of the grade are: the results obtained from the colloquium/colloquia conducted during tutorial classes or other methods of assessing the student's current work, as well as substantive activity during tutorial classes. The rules for assessing the colloquia depend on the complexity and subject matter of the tasks and are presented to students each time before the test classes. The condition for passing the lecture material is passing the test. Test assessing the lecture content - single choice, 10 questions and/or short decision-making tasks with four answer options. Correct answer to a question from the test - 1 point, incorrect (minus) 0.5 points, no answer 0 points. Points for activity during classes may be added to the test score. Information about the possibility of obtaining additional points and their value will be provided directly during the classes, when discussing a specific task.</p>	
Work placement	Not applicable	

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