

Subject card

Subject name and code	Management Accountancy, PG_00048602						
Field of study	Economics						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2026/2027		
Education level	Bachelor's studies	Subject group			Obligatory subject group 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	5	ECTS credits			4.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Logistics -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		mgr Dariusz Weiland				
	Teachers		mgr Dariusz Weiland dr inż. Rafał Śpiewak				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	0.0	0.0	0.0	30
	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	30		0.0		0.0	30
Subject objectives	To impart knowledge of management accounting. To familiarise you with management accounting tools in supporting business decisions. To develop the ability to collect, process and interpret cost and performance information. To develop the ability to solve decision-making problems using management accounting methods and tools.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 access numerical data, interpret them properly and perform accounting analyzes to solve problems.	[SU5] implementation of a problem task
	[EKONL3_U14] is able to set priorities, plan and organize the implementation of individual and team tasks, as well as monitor and evaluate progress in achieving set goals.	The student knows the structure of financial statements and the process of their creation (the order in which their components are created).	[SU3] text preparation/written 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 identify key elements of financial statements and properly select the data contained therein for the purposes of analyzes within management accounting.	[SU5] implementation of a problem task
	[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 analyze complex management cases in relation to entities with different financing structures.	[SU6] demonstration of practical skills
	[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 the ability to solve management dilemmas using analysis using accounting methods.	[SU3] text preparation/written work
	[EKONL3_U04] can predict and forecast the course of economic and social processes and phenomena	The student is able to properly select process elements and create a process flow for a given case study.	[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 aware of the limitations of his knowledge and knows that in very complex situations it is necessary to use the knowledge and experience of industry experts/experts.	[SK8] observation of student's independent or team work
	[EKONL3_W11] knows at an advanced level the general principles for the creation and development of forms of individual entrepreneurship, using knowledge of economics, finance and management sciences	The student is ready to make investment decisions based on the analysis of data from financial statements.	[SW5] implementation of a problem task
[EKONL3_W06] knows in depth 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 is ready to make investment decisions based on the analysis of data from financial statements.	[SW3] text preparation/written work	
Subject contents	<ol style="list-style-type: none"> 1. The essence and importance of management accounting 2. Costs to manage 3. Break-even analysis 4. Short-term decision calculations 5. Prices and pricing decisions 6. Planned cost accounting 7. Cost variance analysis 8. Budgeting 9. Responsibility centers 10. Strategic cost management 11. Strategic management accounting 12. IT tools for management accounting 		
Prerequisites and co-requisites	Basic knowledge of mathematics and the ability to use Excel spreadsheets.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	carrying out exercises and problem tasks during classes	51.0%	100.0%

Recommended reading	Basic literature	Wayne J. Morse, James R. Davis, Al L. Hartgraves, Management accounting, Addison-Wesley Publishing Company, 1984
	Supplementary literature	Management accounting (journal), National Association of Accountants, Institute of Management Accountants
	eResources addresses	
Example issues/ example questions/ tasks being completed	The "ABC Producer" company produces and sells furniture. Currently, the company produces two main products: tables and chairs. During a production month, the company can produce a maximum of 200 tables and 400 chairs. The company sells tables for PLN 500 each and chairs for PLN 150 each.	
Work placement	Not applicable	

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