

Subject card

Subject name and code	Management Accounting, PG_00124922						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	Master's 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			6.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Zakład Rachunkowości Zarządczej -> Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Beata Zackiewicz-Brunke					
	Teachers	dr Maciej Gierusz dr Michał Chalastra dr Beata Zackiewicz-Brunke					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	15.0	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	30.0		90.0	150	
Subject objectives	<p>Familiarizing students with theoretical aspects of management accounting.</p> <p>Familiarizing students with the issue of cost variance</p> <p>Preparing students to correctly solve decision-making problems</p> <p>Preparing students to correctly determine the break-even point</p> <p>Familiarizing students with methods and types of optimization of the production and sales process</p> <p>Preparing students to apply various concepts of management accounting</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W08] The student has in-depth knowledge of the formation and economic functioning of organizations commercial and public, their forms, phases of development, as well as financial conditions determining their value and economic success.	The student has in-depth knowledge of the creation and economic functioning of commercial organizations, as well as the financial conditions determining their value and economic success, knows specific terminology in the field of management accounting in this area.	[SW4] test/exam - oral or written
	[FiRMU2_K06] Creativity: - the student has the ability to think creatively, can go beyond the usual patterns, - can think and act in an entrepreneurial manner, - can flexibly adapt to the changing requirements of the environment.	The student has the ability to think creatively, is able to go beyond established patterns, is able to think and act in an entrepreneurial manner, and is able to flexibly adapt to the changing requirements of the environment in terms of management accounting tools.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
	[FiRMU2_U02] The student can use advanced theoretical knowledge to describe the causes and course of economic processes and phenomena. The student can formulate his own critical opinions.	The student is able to use advanced theoretical knowledge in the field of management accounting to describe the causes and course of economic processes and phenomena. Is able to formulate his/her own critical opinions.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[FiRMU2_W07] The student knows in detail the principles of project evaluation of finance and accounting (profitability of investment projects, assessment of the financial situation of the organization, risk assessment, threat of bankruptcy). The student can identify risks associated with the activities of the organization and correctly determine their consequences and methods of mitigation with the skillful use of theoretical knowledge using a specific research method.	The student knows in detail the principles of evaluating projects in the field of management accounting. He can identify the types of risks related to the organization's activities and correctly determine their consequences.	[SW4] test/exam - oral or written
	[FiRMU2_W05] The student has an extended knowledge of advanced methods and tools, including data acquisition and analysis techniques, specific to the social sciences to describe economic structures and institutions and the processes within and between them.	The student has extended knowledge of advanced methods and tools, including data acquisition and analysis techniques, appropriate for management accounting.	[SW4] test/exam - oral or written
	[FiRMU2_U07] The student knows how to independently propose solutions to specific problems in the field of finance and accounting based on accepted criteria and lead to decisions in this area.	The student is able to independently propose solutions to specific problems in the field of management accounting based on established criteria and lead to decisions being made in this area.	[SU4] test/exam - oral or written
	[FiRMU2_U03] The student can analyse in depth the causes, course and effects of processes and phenomena in finance and accounting using advanced theories and appropriate social sciences methods. Can verify simple research hypotheses. Can collect data using information technology.	The student is able to analyze in-depth the causes, course and effects of processes and phenomena in the field of management accounting.	[SU4] test/exam - oral or written
	[FiRMU2_K05] Responsibility: - meets deadlines, - is able to set priorities appropriately in order to complete the task set before him, - is able to foresee the social consequences of his actions, - consistently strives to achieve the set goal, - is able to work systematically and independently, - respects the rules and norms of social coexistence.	The student meets deadlines, is able to appropriately define priorities for the implementation of a task he/she has defined, is able to predict the social consequences of his/her activities, consistently pursues a goal, is able to work systematically and independently, and follows the rules set out in management accounting classes.	[SK4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U06] The student creatively uses the acquired knowledge in various scopes and forms to solve problems in finance and accounting that arise in business practice. The student knows the limitations of the usefulness of the applied knowledge.	The student uses the acquired knowledge of management accounting in a creative way in various scopes and forms to solve problems in finance and accounting that arise in business practice. Knows the limitations of the usefulness of the knowledge used.	[SU4] test/exam - oral or written
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	The student understands the need for lifelong development and learning in various accounting professions.	[SK4] test/exam - oral or written
Subject contents	<p>Lecture:</p> <ol style="list-style-type: none"> 1) Financial and management accounting. The evolution of management accounting 2. Classification of costs for decision-making and control purposes 3. Methods of dividing costs into fixed and variable 4. Full cost accounting and variable cost accounting. 5. Analysis of production-cost-profit relationships. Break-even analysis. 6. Short-term decision-making problems 7. Pricing decisions, including transfer pricing 8. Theory of constraints. Throughput accounting. Accountability accounting 9. Selected modern models of cost accounting and strategic cost management <p>Exercise:</p> <ol style="list-style-type: none"> 1. Classification of costs for the purposes of management accounting 2. Methods of dividing costs into fixed and variable 3. Full cost accounting vs. variable cost accounting 4. Multi-stage and multi-block income statement 5. Break-even analysis 6. Short-term decision-making problems 7. Pricing Decisions 		

Prerequisites and co-requisites	<p>The student should have prior knowledge of the curriculum content of the following subjects:</p> <ol style="list-style-type: none"> 1) accounting 2) financial accounting 3) financial reporting 4) financial analysis 5) cost accounting. 								
Assessment methods and criteria	<table border="1" style="width: 100%;"> <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>Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.</td> <td>51.0%</td> <td>100.0%</td> </tr> </tbody> </table>	Subject passing criteria	Passing threshold	Percentage of the final grade	Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.	51.0%	100.0%		
Subject passing criteria	Passing threshold	Percentage of the final grade							
Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.	51.0%	100.0%							
Recommended reading	<p>Basic literature</p>	<ol style="list-style-type: none"> 1. Ossowski Marek, Rachunkowość zarządcza, WSFIR, Sopot, 2005 2. Wermut J., Rachunkowość zarządcza, podręcznik i zbiór zadań ODDK, Gdańsk 2006 3. Sojak S., Rachunkowość zarządcza, Dom Organizatora, Toruń 2003. 4. Nowak E., Rachunkowość zarządcza w przedsiębiorstwie, CeDeWu.pl, Warszawa, 2011 5. Zadania i materiały dostarczane przez prowadzącego. 							
	<p>Supplementary literature</p>	<ol style="list-style-type: none"> 1. Piosik, Zasady rachunkowości zarządczej, PWN, Warszawa 2006. 2. Nita B., Rachunkowość w zarządzaniu strategicznym przedsiębiorstwem, Oficyna Wolters Kluwer business, Kraków 2008. 3. Szychta A., Etapy ewolucji i kierunki integracji metod rachunkowości zarządczej, Wydawnictwo UŁ, Łódź 2008 4. Jarugowa A., Kabalski P., Szychta A., Rachunkowość zarządcza, Oficyna Wolters Kluwers business, Warszawa 2010. 5. Szychta A., Dobroszek J., Kabalski P., Rachunkowość zarządcza - zadania i testy, Wydawnictwo Uniwersytetu Łódzkiego, Łódź 2016 							
	<p>eResources addresses</p>								
Example issues/ example questions/ tasks being completed									
Work placement	Not applicable								

Document generated electronically. Does not require a seal or signature.