

Subject card

Subject name and code	Management Accounting, PG_00154890						
Field of study	Finance and Accounting						
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 Subject group related to scientific research in the field of study		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish		
Semester of study	5	ECTS credits			5.0		
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						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	20.0	0.0	0.0	0.0	40
	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	40		24.0		61.0	125

Subject objectives

1.
 - A. Defining management accounting.
 - B. Analysing financial and non-financial data to provide information necessary for management decisions.
 - C. Producing reports to support management decision-making, including reports focused around planning and budgeting, cost management, quality control, performance measurement and benchmarking.
 - D. Understanding the importance of information from management accounting in decision-making.
2.
 - A. Knowledge of the difference between systematic and problem (decision) cost accounting.
 - B. Definition of:
 - a) material information,
 - b) incremental costs and revenues,
 - c) differential costs and revenues,
 - d) matured costs, sunk costs, and foregone benefits.
3.
 - A. Classifying costs and areas of interest to managers.
 - B. Determining the scope of cost information in the areas of:
 - a) resources and activities,
 - b) quality,
 - c) customer,
 - d) short-term decisions,
 - e) long-term decisions,
 - f) decisions in decentralised organisations.
 - C. Defining the assumptions of operational and strategic cost accounting.
4.
 - A. Indicating the characteristic features of variable cost accounting.

least squares).

B. Methods of isolating fixed and variable costs - accounting method, statistical methods (two-point, visual,

C. Defining the relationship between variable cost accounting and financial result.

D. Using variable cost accounting to make decisions and assess efficiency in an enterprise.

E. Preparing an income statement using variable cost accounting.

5.

A. Defining:

a) the break-even point

b) coverage margin,

c) safety margin,

d) operating leverage,

e) coverage margin ratio (ratio),

f) degree of operating leverage,

g) segment, segment costs, segment cover margin, segment margin,

h) special price, minimum price for special order.

B. Determination of the essence of the cost-volume-production-profit relationship.

C. Ability to carry out a cost-volume-production-profit analysis and draw conclusions for decision-making.

D. Ability to carry out a cost-productivity-volume-profit analysis in multi-asset production and to draw conclusions when making decisions.

E. Knowledge of the limitations of cost-volume-production-profit analysis.

F. The use of linear programming in optimising production structure.

G. Ability to make pricing decisions for special orders.

6.

A. Defining:

a) accounting rate of return,

b) length of the payback period,

c) internal rate of return,

d) modified internal rate of return,

e) types of investment.

B. Application of methods for evaluating the effectiveness of investment decisions.

C. Indication of risks in making investment decisions.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_K01] Self-development: - understands the need for development and lifelong learning - is able to supplement and improve the acquired knowledge and skills - knows his strengths and weaknesses, sets ambitious goals to the best of his ability - knows how to accept failure and admit mistakes.	The student understands the necessity to continuously expand and deepen knowledge in the area of management accounting. He/she is able to expand and improve the acquired knowledge and skills related to the enterprise information system through the prism of management accounting and cost/benefit measurement.	[SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[FiRL3_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting, and other social sciences. The student understands and can explain the content of announcements of economic institutions, articles published in the daily press and journals in the field of finance (excluding scientific journals). The student correctly applies concepts of social sciences.	The student understands and correctly applies managerial accounting concepts. The student is able to correctly identify and interpret constraints relevant to management decisions and draw appropriate conclusions in this regard.	[SU4] test/exam - oral or written
	[FiRL3_U06] The student uses the acquired knowledge to resolve dilemmas arising in professional work. The student is able to solve advanced problems in finance and accounting that arise in business practice: - compare financial instruments, - evaluate the profitability of the enterprise, - evaluate the financial position of the organization against the industry, - propose appropriate solutions to tax problems, - identify and select appropriate risk management methods, - construct an enterprise insurance protection program, - select sources of financing for the organization, - construct an appropriate accounting/control system.	The student is able to recommend an appropriate management accounting system in terms of the information needs of a given organisation. He/she is able to prepare reports to support management decision making.	[SU4] test/exam - oral or written
	[FiRL3_W08] The student knows the principles of evaluating projects in the field of finance (profitability of investment projects, assessment of the financial situation of the organization, risk assessment, threat of bankruptcy).	The student knows the principles of evaluating projects within the framework of the management accounting system, in particular those related to short-term as well as long-term decisions.	[SW4] test/exam - oral or written
	[FiRL3_K05] Responsibility: - meets deadlines - is able to properly identify priorities for the implementation of the task set by him - consistently strives to achieve the set goal - is able to work systematically and independently - observes the rules and norms of social coexistence.	The student meets deadlines related to the completion of tasks in class. He/she is able to work systematically and independently.	[SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[FiRL3_U07] The student analyses the proposed solutions to problems in the disciplines of management and quality sciences and economics and finance, especially in the field of finance and accounting, and is able to present their advantages and disadvantages and propose appropriate solutions in this regard.	The student analyses problems in the field of management accounting and is able to propose appropriate solutions.	[SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize conflicts of interest - correctly identifies and resolves dilemmas related to the practice of the profession.	The student is aware and understands the need to behave in an ethical and socially responsible manner in his/her professional life. He/she correctly identifies and solves dilemmas related to performing the profession of accountant.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
	[FiRL3_W09] The student knows the principles of formation and economic functioning of commercial and public sector organizations, their forms, phases of development, as well as the financial conditions determining their value and economic success.	The student understands the essence of the management accounting system and its purpose in various types of business entities. He/she knows the role and evolution of management accounting in decision-making.	[SW4] test/exam - oral or written
	[FiRL3_U03] The student can properly analyse the causes, course and effects of specific processes and phenomena in finance and accounting, using advanced theories and relevant social sciences methods. Can identify stakeholders of processes and phenomena from the disciplines of management and quality sciences and economics and finance.	The student is able to identify the stakeholders of the information generated by the management accounting system in an organisation. He/she is able to analyse financial and non-financial data to provide information necessary for management decisions.	[SU4] test/exam - oral or written
Subject contents	<p>1. The role of management accounting indecision-making.</p> <p>a) the purpose, essence and scope of management accounting,</p> <p>b) the development of management accounting.</p> <p>2. Measuring costs and benefits in management accounting.</p> <p>a) diagrams of the decision-making process,</p> <p>b) cost measurement problems in decision-making, how to approach problem accounts.</p> <p>3. Classification of costs for management purposes.</p> <p>4. Variable cost accounting.</p> <p>5. Short-term decisions based on cost-production-size-profit analysis, sensitivity analysis to changes in revenue and costs, safety margin, the concept of calculus multivariable account and segmented margin, decisions with the existence of limiting factors, pricing decisions for special orders.</p> <p>6. Accounting for the effectiveness of long-term decisions:</p> <p>a) types of investment,</p> <p>b) capital budgeting,</p> <p>c) methods of evaluating the effectiveness of investment decisions</p>		
Prerequisites and co-requisites	The student should have knowledge and skills in financial accounting and cost accounting.		

Assessment methods and criteria	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%	
Recommended reading	Basic literature	<p>A.1. wykorzystywana podczas zajęć</p> <ol style="list-style-type: none"> 1. Autorskie materiały dydaktyczne (wykładowe i ćwiczeniowe) prowadzących zajęcia 2. Wermut J., Rachunkowość zarządcza, podręcznik i zbiór zadań ODDK, Gdańsk [ostatnie wydanie] 3. Sojak S., Rachunkowość zarządcza, Dom Organizatora, Toruń 2003 4. Nowak E., Rachunkowość zarządcza w przedsiębiorstwie, CeDeWu.pl, Warszawa, 2011 5. Szychta A., Dobroszek J., Kabalski P., Rachunkowość zarządcza - zadania i testy, Wydawnictwo Uniwersytetu Łódzkiego, Łódź 2016 <p>A.2. studiowana samodzielnie przez studenta</p> <ol style="list-style-type: none"> 1. Szychta A., Etapy ewolucji i kierunki integracji metod rachunkowości zarządczej, Wydawnictwo UŁ, Łódź 2008 2. Jarugowa A., Kabalski P., Szychta A., Rachunkowość zarządcza, Oficyna Wolters Kluwers Business, Warszawa 2010 3. Rachunkowość zarządcza teoria, praktyka aspekty behawioralne, Dobija D., Kucharczyk M. (red.), Wyd. Akademickie i Profesjonalne sp. z o.o., Warszawa 2009 4. Piosik A., Zasady rachunkowości zarządczej, PWN, Warszawa 2006. 	
	Supplementary literature	<ol style="list-style-type: none"> 1. Rachunkowość zarządcza. Podejście operacyjne i strategiczne, Sobańska Irena (red.), Wydawnictwo C.H.BECK, Warszawa 2010 2. Rachunkowość zarządcza i rachunek kosztów, Tom I i Tom II, Świdarska G. K. (red.), Difin, Warszawa 2003 3. Rachunkowość zarządcza i rachunek kosztów w systemie informacyjnym przedsiębiorstwa, Karmańska A. (red.), Difin, Warszawa 2006 4. Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowanie, PWE, Warszawa 2014 5. Trentowska M., Rachunek kosztów, podstawy rachunkowości zarządczej i zarządzania finansami, SKwP, Warszawa 2022 	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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