University of Gdańsk

Subject card

<table>
<tr><td>Subject name and code</td><td colspan="6">Managerial Accounting, PG_00155500</td></tr>
<tr><td>Field of study</td><td colspan="6">Management</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2024</td><td colspan="2">Academic year of realisation of subject</td><td colspan="2">2024/2025</td></tr>
<tr><td>Education level</td><td colspan="2">postgraduate studies</td><td colspan="2">Subject group</td><td colspan="2">Obligatory subject group in the field of study
Subject group related to scientific research in the field of study</td></tr>
<tr><td>Mode of study</td><td colspan="2">full-time studies</td><td colspan="2">Mode of delivery</td><td colspan="2">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">1</td><td colspan="2">Language of instruction</td><td colspan="2">English
English alone</td></tr>
<tr><td>Semester of study</td><td colspan="2">2</td><td colspan="2">ECTS credits</td><td colspan="2">3.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="2"></td></tr>
<tr><td>Conducting unit</td><td colspan="6">Zakład Rachunkowości Zarządczej -> Katedra Rachunkowości -> Faculty of Management</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="4">dr Jarosław Kujawski</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="4"></td></tr>
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<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>15.0</td><td>15.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>30</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td>Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">30</td><td>9.0</td><td>36.0</td><td>75</td></tr>
<tr><td>Subject objectives</td><td colspan="7">The aim of the course is to familiarize the students with basic concepts and tools used in managerial accounting: cost behaviour analysis, break-even point analysis, short-term decision-making techniques. Moreover, the course helps students understand:

- financial accounting and managerial accounting,
- gross margin versus contribution margin,
- revenue variance and cost variance depending on different factors,
- cost in short-term decision-making.</td></tr>
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Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZARZMU2_W11] The student knows and understands in an in-depth manner the principles of obtaining and using various types of resources in the implementation of the development objectives of the enterprise.	The student knows and understands the principles of acquiring and using various types of resources in achieving the company's development goals.	[SW3] text preparation/written work
	[ZARZMU2_K02] The student is aware of the need to supplement and expand the acquired knowledge and skills and strives to combine knowledge from different fields and disciplines of science interdisciplinarily. The student can inspire others to learn.	The student is aware of the need to supplement and expand acquired knowledge and skills, tries to interdisciplinarily combine knowledge from different fields and disciplines of science. Can inspire others to learn.	[SK3] text preparation/written work
	[ZARZMU2_W13] The student has in-depth knowledge of advanced methods and techniques of managerial analysis, supporting the process of economic decision-making, and is familiar with the sources of obtaining data and information in the various fields of social sciences, especially management and quality studies.	The student has knowledge of a number of methods and managerial analysis techniques that support the economic decision-making process, and also knows the sources of data and information for managerial accounting purposes.	[SW3] text preparation/written work
	[ZARZMU2_W01] The student has an expanded knowledge of the social sciences with particular emphasis on the discipline of management and quality sciences and understands their connections with other social sciences.	Student has extensive knowledge of management accounting.	[SW3] text preparation/written work
	[ZARZMU2_K01] The student is aware of the depreciation of knowledge over time and understands the need for lifelong learning and deepening of knowledge in both academic and non-academic modes. The student is able to inspire and organize the learning process of others.	The student knows limitations of own knowledge and skills and understands the need of life-long learning and supplementing acquired knowledge and skills, and indicates trends of own development and learning	[SK3] text preparation/written work
	[ZARZMU2_K05] The student is ready to make an in-depth assessment of phenomena and justify his position through rational, logical and entrepreneurial use of knowledge - basing his assertions and decisions on an in-depth analysis of the information he receives.	The student is ready to make an in-depth assessment of phenomena and clearly justify his position through a rational, logical and enterprising way of using knowledge basing his statements and decisions on an in-depth analysis of the information received.	[SK3] text preparation/written work
	[ZARZMU2_U05] The student can correctly select and apply advanced, complex methods and tools used in management and quality studies.	The student is able to correctly select and apply methods and tools used in management accounting.	[SU3] text preparation/written work
	[ZARZMU2_U08] The student correctly uses complex terminology in the field of social sciences, especially in the discipline of management and quality studies, clearly and communicatively expresses his point of view.	The student correctly uses complex management accounting terminology and expresses his/her point of view clearly and communicatively.	[SU3] text preparation/written work

Subject contents	Management accounting versus financial accounting. Cost behaviour analysis: fixed cost and variable costs. Absorption costing versus marginal costing. Profit and inventory valuation. Contribution margin versus gross margin Accounting for decision making. Costs for various purposes. Classifications of costs for decision-making, control and planning. Cost-volume-profit analysis (CVP). Sensitivity analysis. Short-term operational decisions. Make or buy. Accept or reject a one-off offer. Pricing decisions
Prerequisites and co-requisites	Basic knowledge of finance and accounting
Assessment methods and criteria	see table below

Subject passing criteria	Passing threshold	Percentage of the final grade
written test	51.0%	100.0%

Recommended reading		
	Basic literature	Dury C., Management and Cost Accounting, 7th Edition, South-Western CENGAGE Learning, 2008 Mowen M.M., Hansen D.R., Cornerstones of Cost Management, South-Western Cengage Learning, 2013
	Supplementary literature	Mowen M. M., Hansen D. R., Introduction to Cost Accounting, South-Western Cengage Learning, 2011 Atkinson A. A., Kaplan R. S., Matsumura E. M., Young S. M., Management Accounting. Information for Decision-Making and Strategy Execution, 6th Edition, Pearson, 2012
	eResources addresses	Adresy na platformie eNauczanie:

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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