Subject card

Subject name and code	Management Accounting, PG_00155534						
Field of study	Management						
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		4.0		
Learning profile	academic		Assessment form				
Conducting unit	Zakład Rachunkowości Zarządczej -> Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Marek Ossowski				
	Teachers		dr Beata Kotowska dr Michał Chalastra dr Beata Zackiewicz-Brunke dr Marek Ossowski				
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		21.0	49.0		100
Subject objectives	Familiarizing students with theoretical aspects of management accounting Familiarizing students with the issue of cost variance Preparing students to correctly solve decision-making problems Preparing students to correctly determine the break-even point Familiarizing students with the issue of activity-based costing Familiarizing students with methods and types of optimization of the production and sales process Preparing students to set a balanced scorecard Preparing students to apply various concepts of management accounting						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 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.	[SK4] test/exam - oral or written
	[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 has in-depth knowledge of the creation and economic functioning of commercial and public sector organizations, their forms, development phases, as well as the financial conditions determining their value and economic success.	[SW4] test/exam - oral or written
	[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.	The student has knowledge in the field of social sciences, understands the relationship with other social sciences.	[SW4] test/exam - oral or written
	[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 extended knowledge of advanced methods and tools, including data acquisition and analysis techniques, appropriate for management accounting.	[SW4] test/exam - oral or written
	[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 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 complies with the rules and norms of social life.	[SK4] test/exam - oral or written
	[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 understands the need for lifelong development and learning in various aspects.	[SK4] test/exam - oral or written
	[ZARZMU2_U05] The student can correctly select and apply advanced, complex methods and tools used in management and quality studies.	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.	[SU4] test/exam - oral or written
	[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 uses complex terminology in the field of social sciences, in particular in the field of management and quality sciences.	[SU4] test/exam - oral or written

Subject contents	Lecture topics: 1. Financial and management accounting 2. Cost classifications for management accounting 3. Methods of dividing costs into fixed and variable 4. Break-even point analysis 5. Short-term decision problems 6. Activity-based costing 7. Balanced scorecard 8. Other issues and tools of modern management accounting. B. Exercise topics: 1. Financial and management accounting 2. Cost classifications for management accounting 3. Methods of dividing costs into fixed and variable 4. Break-even point analysis 5. Short-term decision problems 6. Activity-based costing 7. Balanced scorecard
Prerequisites and co-requisites	The student should have prior knowledge of the curriculum content of the following subjects: 1) accounting 2) financial accounting 3) financial reporting 4) financial analysis 5) introduction to management accounting 6) 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%	100.0%
Recommended reading	Basic literature	1) M. Ossowski, Rachunkowość zarządcza, WSFIR, Sopot 2005 2) S. Sojak, Rachunkowość zarządcza, TNOIK, Toruń 2003. 3) J. Wermut, Rachunkowość zarządcza podręcznik ze zbiorem przykładów, ODDK, Gdańsk 2006	
	Supplementary literature	1) Rachunkowość zarządcza i rachunek kosztów, praca zbiorowa pod redakcją K. G. Świderskiej, t. I i II, Difin, Warszawa 2002. 2) A. Piosik, Zasady rachunkowości zarządczej, PWN, Warszawa 2006.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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