University of Gdańsk

Subject card

Subject name and code	Management Accounting, PG_00155952		
Field of study	Management of Healthcare Institutions		
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026
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	2	Language of instruction	Polish
Semester of study	4	ECTS credits	5.0
Learning profile	practical	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 Aleksandra Żurawik-Manasterska	

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	15.0	80.0	125

Subject objectives	Familiarizing students with management accounting tools. Familiarizing students with the issues of decision-making and control aspects of accounting.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZISZL3_W03] The student knows and understands to an advanced degree the functions of management and the role of managers in their implementation, as well as ways to achieve the goals of health care units.	The student understands the role of management in making management decisions based on internal reports and organizational objectives	[SW4] test/exam - oral or written
	[ZISZL3_U04] The student is able to use the acquired knowledge from a specific area of management and quality sciences in professional practice, including the management of medical entities.	The student is able to apply the acquired knowledge in the field of management accounting in a selected entity	[SU4] test/exam - oral or written
	[ZISZL3_W09] The student has knowledge of health care units, determinants shaping the effectiveness of their activities, taking into account regional and international aspects.	The student has knowledge of possible limitations affecting the effectiveness of the selected entity	[SW4] test/exam - oral or written
	[ZISZL3_K01] The student is able to critically analyse the received content with particular emphasis on social and economic sciences.	The student is able to critically refer to the analysis of data from the accounting system of a selected entity	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
	[ZISZL3_K02] The student applies an analytical approach to problem solving, is able to independently search for solutions, as well as use expert opinions.	The student is able to analyze a problem in the field of management decisions based on data generated by the accounting system and propose a solution in this area.	[SK4] test/exam - oral or written
	[ZISZL3_U03] The student takes into account in the decision-making process its legal, ethical, social, environmental and economic consequences, while taking into account the specificity of the functioning of medical entities and taking into account the welfare of the patient.	The student is able to take into account the economic effects of the selected solution in the decision-making process	[SU4] test/exam - oral or written

Subject contents	Lecture: 1. Financial and 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. Multi-stage and multi-block cost-benefit accounting 5. Analysis of production-cost-profit relationships. Break-even analysis. 6. Selected short-term decision-making problems, including pricing decisions 7. Directions of development of management accounting. Exercise: 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	The student should have knowledge and skills in the basics of financial accounting.
Assessment methods and criteria	see table below

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Written exam	51.0%	100.0%

Recommended reading		
	Basic literature	1. Ossowski M., Rachunkowość zarządcza, WSFIR, Sopot 2005. 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. Zadania i materiały zamieszczane na portalu studenta przez prowadzącego.

	Supplementary literature	1. Jarugowa A., Kabalski P., Szychta A., Rachunkowość zarządcza, Oficyna Wolters Kluwers business, Warszawa 2010. 2. Szychta A., Dobroszek J., Kabalski P., Rachunkowość zarządcza - zadania i testy, Wydawnictwo Uniwersytetu Łódzkiego, Łódź 2016
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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