

Subject card

Subject name and code	Management Accounting, PG_00155994						
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	part-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish		
Semester of study	2		ECTS credits		5.0		
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 Beata Zackiewicz-Brunke				
	Teachers		dr Marek Ossowski dr Beata Kotowska dr Beata Zackiewicz-Brunke mgr Ewa Chrostowska				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	14.0	14.0	0.0	0.0	0.0	28
	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	28		36.0		61.0	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
	[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 accounting.	[SU3] text preparation/written work [SU4] 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_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_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 [SK8] observation of student's independent or team work
	[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_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 [SK8] observation of student's independent or team 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.	The student has knowledge in the field of social sciences, understands the relationship with other social sciences.	[SW4] 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 financial 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. 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 przekazane 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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