Subject card

Subject name and code	Budgeting, PG_00157157		
Field of study	Finance and Accounting		
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026
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	2	Language of instruction	Polish
Semester of study	3	ECTS credits	6.0
Learning profile	academic	Assessment form	exam
Conducting unit			
Name and surname of lecturer (lecturers)	Subject supervisor	dr Jarosław Kujawski	
	Teachers	dr Jarosław Kujawski	

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	20.0	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	30.0	90.0	150

Subject objectives	Defining:a) planning, strategic, tactical and operational planning,b) budget, static budget, flexible budget, master budget, financial budget, sales budget, production budget,c) budget management,d) budgeting, rolling budgeting, incremental budgeting, zero-based budgeting, top-down budgeting, participatory budgeting,e) budget control,f) fixed and flexible budgets.Relationships between strategic, tactical, operational planning and budgeting.Budgeting functions.Stages of the budgeting process.Elements of the master budget.Relationships in the master budget.Scope and form of budget control. Variances reporting and analysis.Indicating the disadvantages of traditional budgets.Characterizing the budget using activity-based costingPreparing a traditional budget and a budget using activity-based costing (ABB).Preparation of reports supporting management decision-making, including reports focused on planning and budgeting.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	The student adheres to the principles of business ethics and takes action to comply with these principles, correctly identifies and resolves dilemmas related to the performance of various accounting-related professions.	[SK4] test/exam - oral or written
	[FiRMU2_K05] Responsibility: - meets deadlines, - is able to set priorities appropriately in order to complete the task set before him, - is able to foresee the social consequences of his actions, - consistently strives to achieve the set goal, - is able to work systematically and independently,- respects the rules and norms of social coexistence.	The student meets deadlines, is able to properly 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
	[FiRMU2_U07] The student knows how to independently propose solutions to specific problems in the field of finance and accounting based on accepted criteria and lead to decisions in this area.	The student is able to independently propose solutions to specific budgeting problems based on established criteria and lead to decisions being made in this area.	[SU4] test/exam - oral or written
	[FiRMU2_W05] The student has an extended knowledge of advanced methods and tools, including data acquisition and analysis techniques, specific to the social sciences to describe economic structures and institutions and the processes within and between them.	The student has extended knowledge of advanced budgeting methods and tools, including data acquisition and analysis techniques.	[SW4] test/exam - oral or written
	[FiRMU2_W07] The student knows in detail the principles of project evaluation of finance and accounting (profitability of investment projects, assessment of the financial situation of the organization, risk assessment, threat of bankruptcy). The student can identify risks associated with the activities of the organization and correctly determine their consequences and methods of mitigation with the skillful use of theoretical knowledge using a specific research method.	The student knows in detail the principles of project evaluation in terms of their budgeting and forecasting. He/she can identify the types of risk related to the organization's activities and correctly determine their consequences.	[SW4] test/exam - oral or written
	[FiRMU2_W08] The student has in-depth knowledge of the formation and economic functioning of organizations commercial and public, their forms, phases of development, as well as financial conditions determining their value and economic success.	The student has in-depth knowledge about the functioning of commercial organizations and the financial aspects determining their value and economic success.	[SW4] test/exam - oral or written
	[FiRMU2_U06] The student creatively uses the acquired knowledge in various scopes and forms to solve problems in finance and accounting that arise in business practice. The student knows the limitations of the usefulness of the applied knowledge.	The student uses the acquired knowledge of budgeting in a creative way in various scopes and forms to solve problems in finance and accounting that arise in business practice. Knows the limitations of the usefulness of applied knowledge of budgeting.	[SU4] test/exam - oral or written
	[FiRMU2_U02] The student can use advanced theoretical knowledge to describe the causes and course of economic processes and phenomena. The student can formulate his own critical opinions.	The student is able to use advanced theoretical knowledge of budgeting to describe the causes and course of economic processes and phenomena. He.she is able to formulate his own critical opinions.	[SU4] test/exam - oral or written

	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[FiRMU2_K06] Creativity: - the student has the ability to think creatively, can go beyond the usual patterns, - can think and act in an entrepreneurial manner, - can flexibly adapt to the changing requirements of the environment.</td><td>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, is able to flexibly adapt to the changing requirements of the environment.</td><td>[SK4] test/exam - oral or written</td></tr></table>
Subject contents	Planning and budgeting and assessment of budget execution:a) planning and control in management; the importance of internal reports informing about the implementation of intentions and deviations between planned and actual values,b) the master budget, its elements and method of preparation, operating budget and financial budget; flexible budgets,c) reports on actuals,d) budgeting using activity-based costing.
Prerequisites and co-requisites	The student should have previously learned the content of the following subjects:1) accounting2) financial accounting3) financial reporting4) financial analysis5) introduction to management accounting6) advanced management accounting6) cost accounting
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Written examination with problem tasks and test questions The detailed conditions are determined by the lecturer at the beginning of the semester.</td><td>51.0%</td><td>100.0%</td></tr></table>

Recommended reading	Basic literature	1) M. Ossowski, Rachunkowość zarządcza, WSFIR, Sopot 2005 2) J. Kujawski, Koncepcja systemu budżetowania produkcji zleceniowej, Praca doktorska, UG, Sopot 2003.
	Supplementary literature	3) S. Sojak, Rachunkowość zarządcza, TNOIK, Toruń 2003 4) J. Wermut, Rachunkowość zarządcza podręcznik ze zbiorem przykładów, ODDK, Gdańsk 2006 5) Praca zbiorowa pod redakcją K. G. Świderskiej, Rachunkowość zarządcza i rachunek kosztów, t. I i II, Difin, Warszawa 2002 6) K. Czubakowska, Budżetowanie w controllingu, ODDK, Gdańsk 2004 7) Praca zbiorowa pod redakcją E. Nowaka, Budżetowania kosztów przedsiębiorstwa, ODDK, Gdańsk 2002 8) Praca zbiorowa pod redakcją A. Karmańskiej, Rachunkowość zarządcza i rachunek kosztów w systemie informacyjnym przedsiębiorstwa, DIFIN, Warszawa 2006 9) B. Nita, Sprawozdawczość zarządcza, Wydawnictwo Naukowe PWN, Warszawa 2014 10) A. Piosik, Zasady rachunkowości zarządczej, Wydawnictwo Naukowe PWN, Warszawa 2006 11) Wybrane artykuły z Controlling i rachunkowość zarządcza, INFOR 12) Wybrane artykuły z Prace i Materiały Wydziału Zarządzania UG
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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