University of Gdańsk

Subject card

Subject name and code	Management Accountancy, PG_00169943					
Field of study	Economics					
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028	
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	3		Language of instruction		Polish	
Semester of study	5		ECTS credits		4.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Department of Logistics -> Faculty of Economics -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr inż. Rafał Śpiewak			
	Teachers					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	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		10.0	60.0	100
Subject objectives	To impart knowledge of management accounting. To familiarise you with management accounting tools in supporting business decisions. To develop the ability to collect, process and interpret cost and performance information. To develop the ability to solve decision-making problems using management accounting methods and tools.					

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_U08] has the ability to observe, understand and analyse economic and social phenomena and processes using appropriate scientific methods	The student has the ability to identify key elements of financial statements and properly select the data contained therein for the purposes of analyzes within management accounting.	[SU5] implementation of a problem task
	[EKONL3_W06] have an advanced knowledge of selected methods and tools, including statistical and econometric techniques, for describing economic agents and structures as well as social institutions and the processes taking place in them	The student is ready to make investment decisions based on the analysis of data from financial statements.	[SW3] text preparation/written work
	[EKONL3_K06] is willing to be guided in his professional life by business ethics and corporate social responsibility, to respect others and to be loyal to his employer	The student is aware of the limitations of his knowledge and knows that in very complex situations it is necessary to use the knowledge and experience of industry experts/experts.	[SK8] observation of student's independent or team work
	[EKONL3_W11] knows the general principles for the creation and development of forms of individual entrepreneurship, using knowledge of economics, finance and management sciences	The student is ready to make investment decisions based on the analysis of data from financial statements.	[SW5] implementation of a problem task
	[EKONL3_U04] can predict and forecast the course of economic and social processes and phenomena	The student is able to properly select process elements and create a process flow for a given case study.	[SU5] implementation of a problem task
	[EKONL3_U06] uses the knowledge acquired in economics, finance and management to solve economic and social dilemmas arising in the professional context	The student has the ability to solve management dilemmas using analysis using accounting methods.	[SU3] text preparation/written work
	[EKONL3_U07] is able to participate in analyses and evaluations of alternative solutions to economic and social problems and to choose the methods and instruments to resolve them rationally	The student is able to analyze complex management cases in relation to entities with different financing structures.	[SU6] demonstration of practical skills
	[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	The student is able to access numerical data, interpret them properly and perform accounting analyzes to solve problems.	[SU5] implementation of a problem task
	[EKONL3_U14] is able to set priorities and plan and organise the tasks involved in their implementation as well as monitor and evaluate progress accordingly	The student knows the structure of financial statements and the process of their creation (the order in which their components are created).	[SU3] text preparation/written work

Subject contents	**1.The essence and importance of managerial accounting** • Definition of managerial accounting and its role in the decision-making process. • Differences between managerial accounting and financial accounting. 2. **Costs in management** • Classification of costs (fixed, variable, direct, indirect). • The importance of cost analysis for managerial decision-making. **3. Break-even analysis** • Definition and purpose of break-even analysis. • Methods for calculating the break-even point. **4. Short-term decision accounting** • Decisions related to production, pricing, and product elimination in the short term. • Analysis of relevant costs and benefits of decisions. **5. Pricing and pricing decisions** • Factors influencing price setting. • Pricing strategies and their importance for profitability. **6. Planned cost accounting** • Cost planning as part of budgeting and control. • Methods of cost planning. **7. Cost variance analysis** • What cost variances are and possible causes. • Methods for analyzing and interpreting variances. • The importance of variance analysis for improving management efficiency. **8. Budgeting** • The importance and functions of budgets in enterprise management. • Types of budgets (operational, investment, financial).

	• The process of creating and controlling budgets. **9. Responsibility centers** • Definition and classification of responsibility centers (cost, revenue, investment). • Their role in controlling and evaluating organizational units performance. • Reporting and accounting systems. **10. Strategic cost management** • The significance of costs in the companys long-term strategy. • Methods of strategic cost management (e.g., product life cycle costing). **11. Strategic managerial accounting** • Extension of traditional managerial accounting to include strategic analysis. • Tools and techniques used to analyze competitiveness and customer value. **12. Information technology tools for managerial management** • ERP systems and their role in managerial accounting. • Use of IT tools for planning, analysis, and reporting. • Examples of software supporting cost management and decision-making. The student discusses any questions from the classes during consultations with the instructor.
Prerequisites and co-requisites	Basic knowledge of mathematics and the ability to use Excel spreadsheets.

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
carrying out exercises and problem tasks during classes	51.0%	100.0%

Recommended reading		
	Basic literature	Wayne J. Morse, James R. Davis, Al L. Hartgraves, Management accounting, Addison-Wesley Publishing Company, 1984

	Supplementary literature	Management accounting (journal), National Association of Accountants, Institute of Management Accountants D.Weiland, P. Wierzbowski: Logistyka Informacji w gospodarce 4.0, Wydawnictwo UG, Gdańsk 2020 D. Weiland, "Logistics of intangible resources in building a competitive advantage intheoretical terms", Transport Economics and Logistics, Art. nr 82, 2019, doi: 10.26881/etil.2019.82.14.
	eResources addresses	
Example issues/ example questions/ tasks being completed	The "ABC Producer" company produces and sells furniture. Currently, the company produces two main products: tables and chairs. During a production month, the company can produce a maximum of 200 tables and 400 chairs. The company sells tables for PLN 500 each and chairs for PLN 150 each.	
Work placement	Not applicable	

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