

Subject card

Subject name and code	Advanced Cost Accounting and Advanced Management Accounting, PG_00178587						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2028/2029		
Education level	Bachelor's studies		Subject group		Optional subject group 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	3		Language of instruction		Polish		
Semester of study	6		ECTS credits		7.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	16.0	8.0	0.0	0.0	40
	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	40		2.0		133.0	175

Subject objectives	1. A. Defining: a) decentralisation, b) centralised and decentralised organisation, c) centre of responsibility, d) responsibility accounting, e) cost centre, f) standard cost centre, g) discretionary cost centre, h) revenue centre, i) profitability centre, j) investment centre, k) internal pricing, l) return on operating assets (ROOA), m) residual income (RI). B. Identification of the problems associated with decentralisation of management. C. Differentiation of segments. D. Measures for assessing the performance of discretionary cost centres. E. Measures for assessing the performance of revenue centres. F. Measures for assessing the performance of profitability centres. G. Measures for assessing the performance of investment centres. H. The role of internal pricing in management decision-making. I. Methods of determining internal (transfer) prices. 2. A. Defining:
--------------------	---

- a) planning, strategic, tactical and operational planning,
- b) budget, fixed budget, flexible budget, master (lead) budget, financial budget, sales budget, production budget,
- c) budget management method,
- d) budgeting, incremental budgeting, incremental budgeting, zero-based budgeting, zero-based budgeting, zero-based budgeting, top-down budgeting, participative budgeting,
- e) budgetary control,
- f) fixed and flexible budgeting.
- B. Relationship between strategic, tactical, operational planning and budgeting.
- C. The functions of budgeting.
- D. Stages of the budgeting process.
- E. Elements of the lead budget.
- F. Linkages in the lead budget.
- G. Scope and form of budgetary control. Report on the implementation of the budget.
- H. Identification of the disadvantages of traditional budgets.
- J. Characterising the budget using activity-based costing.
- K. Prepare a traditional budget and a budget using activity-based costing (ABC).
- L. Producing reports to support management decision-making, including reports focused around planning and budgeting.
- 3.
- A. Defining the characteristics and application of standard cost accounting.
- B. Defining:
 - a) standard (normative) cost,
 - b) price standard,
 - c) quantity standard,
 - d) cost variance,
 - e) favourable variance,

f) unfavourable variance.

C. Calculating and analysing variances between standard costs and actual costs.

D. Calculating variances of actual costs from standard costs in terms of direct material costs, direct wages and indirect costs.

E. Determining the cause of variances in direct costs and indirect fixed and variable costs.

F. Indicating the structure of partial variances that make up the variance of operating profit.

G. Calculation in standard cost accounting.

4.

A. Defining simple, flexible and committed resources.

B. Explaining the definition of costs as the effect of targeted resource consumption.

C. Defining cost objects.

D. Calculating the costs of unused resources using information from activity-based costing.

E. Explaining the relationship between costs and objects.

F. Explaining the difference between controlling and management accounting.

5.

A. Defining the characteristic features of activity-based costing and its application.

B. Defining the activity.

C. Description of the classic model of activity-based costing.

D. Defining the cost drivers of resources and activity costs.

E. Calculating resource costs in activity-based costing.

F. Calculating activity costs in activity-based costing.

G. Calculating the costs of final objects in activity-based costing.

6.

A. Defining the characteristic features of target costing and its use.

B. Defining the product life cycle, achievable price, expected margin, achievable cost.

C. Stages of target costing.

D. Determining the target cost.

E. Value analysis.

F. Explaining kaizen costing is. Indicating the difference between kaizen costing and target costing.

7.

A. Defining:

a) the Balanced Scorecard (BSC),

b) perspectives,

c) financial perspective, internal perspective, customer perspective, learning and growth perspective,

d) outcome and leading measures,

e) diagnostic, strategic measures,

f) strategy map,

g) strategic initiatives,

h) dual feedback.

B. Defining the role of the BSC in strategy implementation and strategy management.

C. Defining the strategy management cycle using the BSC.

D. Implementation of the BSC.

8.

A. Defining:

a) lean accounting,

b) method lean accounting,

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_W08] The student has advanced knowledge and understanding of the interrelationship of accounting and finance with business in a changing environment and the accompanying contemporary challenges and dilemmas in this context.	The student identifies the stakeholders of the information generated by the advanced management accounting and advanced cost accounting system in a given organization.	[SW4] test/exam - oral or written
	[FiRL3_U02] The student can identify, analyze or design adequate solutions to problems in finance and accounting.	The student analyzes problems in the field of advanced management accounting and advanced cost accounting and proposes appropriate solutions in this regard.	[SU4] test/exam - oral or written
	[FiRL3_U04] The student is able—from the perspective of finance and accounting—to correctly select and properly apply methods and tools from the fields of management and quality sciences, economics, and finance to analyse and forecast economic processes and evaluate economic phenomena.	The student analyzes financial and non-financial data in terms of providing information necessary to manage the costs and achievements of the organization and applies appropriate methods and tools in this area.	[SU4] test/exam - oral or written
	[FiRL3_W06] To an advanced degree, the student knows and understands the objectives, essence, nature and interrelationships of financial processes, ways of recording them, and the principles of rational decision-making and implementation of changes in this area.	The student recognizes the principles of project evaluation within the system of advanced management accounting and advanced cost accounting, in particular those related to budgeting, measurement of achievements, cost management and problematic models of cost accounting	[SW4] test/exam - oral or written
Subject contents	1. Decentralisation of management, responsibility centres, performance measures for responsibility centres. 2. Planning and budgeting and evaluating the performance of budgets: a) planning and control in management; the importance of internal reports reporting on the implementation of objectives and deviations between planned and actual figures, b) the main (lead) budget, its elements and preparation, the operational budget and the financial budget; flexible budgets, c) reporting on the implementation of budgets, d) budgeting using activity-based costing. 3. Standard cost accounting (normative, postulated). 4. Costs as the effect of the targeted use of resources, cost objects. Cost controlling. 5. Activity-based costing and its use in enterprise management. 6. Managing the costs of new products and technologies. Product life cycle costing, target costing. Kaizen costing. 7. Modern systems for measuring and evaluating performance in a company, the use of management systems using non-financial performance measures, balanced scorecard 8. Lean accounting (lean accounting in management).		
Prerequisites and co-requisites	The student should have based knowledge and skills in cost accounting and management 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	A.1. wykorzystywana podczas zajęć 1. Autorskie materiały dydaktyczne (wykładowe i ćwiczeniowe) prowadzących zajęcia 2. Controlling kosztów i rachunkowość zarządcza, Świdarska G.K. (red.), Difin, Warszawa 2010 3. Sojak S., Rachunkowość zarządcza, Dom Organizatora, Toruń 2003 4. Ossowski M., Budżetowanie, WSFIR, Sopot 2005 5. Kujawski, Koncepcja systemu budżetowania produkcji zleceńowej, Praca doktorska, UG, Sopot 2003 4. Nowak E., Rachunkowość zarządcza w przedsiębiorstwie, CeDeWu.pl, Warszawa, 2011 5. Lew G., Nieplowicz M, Ossowski M., Zackiewicz-Brunke B., Zrównoważona karta wyników w praktyce polskich przedsiębiorstw i instytucji, IUS PUBLICUM, Katowice 2021 A.2. studiowana samodzielnie przez studenta 1. Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowanie, PWE, Warszawa 2014 2. Strategiczne zarządzanie kosztami, Nowak E. (red.), Oficyna Ekonomiczna, Kraków 2006 3. Nita B., Rachunkowość w zarządzaniu strategicznym przedsiębiorstwem, Oficyna Wolters Kluwer business, Kraków 2008 4. Szychta A., Etapy ewolucji i kierunki integracji metod rachunkowości zarządczej, Wydawnictwo UŁ, Łódź 2008 5. Jarugowa A., Kabalski P., Szychta A., Rachunkowość zarządcza, Oficyna Wolters Kluwers business, Warszawa 2010 6. Szychta A., Dobroszek J., Kabalski P., Rachunkowość zarządcza - zadania i testy, Wydawnictwo Uniwersytetu Łódzkiego, Łódź 2016 7. Czubakowska K., Budżetowanie w controllingu, ODDK, Gdańsk 2004 8. Budżetowania kosztów przedsiębiorstwa, E. Nowak (red.) ODDK, Gdańsk 2002 9. Dylewski P., Filipiak M., Szczypa B., Budżetowanie w przedsiębiorstwie, CeDeWu, Warszawa [ostatnie wydanie]	
	Supplementary literature	1. Rachunkowość zarządcza. Podejście operacyjne i strategiczne, Sobańska Irena (red.), Wydawnictwo C.H.BECK, Warszawa 2010 2. Rachunkowość zarządcza i rachunek kosztów, Tom I i Tom II, Świdarska G. K. (red.), Difin, Warszawa 2003 3. Rachunkowość zarządcza i rachunek kosztów w systemie informacyjnym przedsiębiorstwa, Karmańska A. (red.), Difin, Warszawa 2006 4. Nita B., Sprawozdawczość zarządcza, Wydawnictwo Naukowe PWN, Warszawa 2014 5. Kaplan R. S., Rachunek kosztów działań sterowany czasem, PWN, Warszawa 2008 6. Sojak S., Jóźwiak H., Rachunek kosztów docelowych, Oficyna Ekonomiczna, Kraków 2004 7. Rachunek kosztów cyklu życia produktu w zarządzaniu przedsiębiorstwem, Kowalak R. (red.), Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2009 8. Szadziwska A., Majchrzak I., Remlein I., Szychta A., Rachunkowość zarządcza a zrównoważony rozwój przedsiębiorstwa, IUS PUBLICUM, Katowice 2021	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

Document generated electronically. Does not require a seal or signature.