

Subject card

Subject name and code	Managerial Accounting, PG_00178412						
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			Obligatory subject group in the field of study Subject group related to scientific research 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			5.0		
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	30.0	30.0	0.0	0.0	0.0	60
	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	60		4.0		61.0	125

Subject objectives

1.
 - A. Defining management accounting.
 - B. Analysing financial and non-financial data to provide information necessary for management decisions.
 - C. Producing reports to support management decision-making, including reports focused around planning and budgeting, cost management, quality control, performance measurement and benchmarking.
 - D. Understanding the importance of information from management accounting in decision-making.
2.
 - A. Knowledge of the difference between systematic and problem (decision) cost accounting.
 - B. Definition of:
 - a) material information,
 - b) incremental costs and revenues,
 - c) differential costs and revenues,
 - d) matured costs, sunk costs, and foregone benefits.
3.
 - A. Classifying costs and areas of interest to managers.
 - B. Determining the scope of cost information in the areas of:
 - a) resources and activities,
 - b) quality,
 - c) customer,
 - d) short-term decisions,
 - e) long-term decisions,
 - f) decisions in decentralised organisations.
 - C. Defining the assumptions of operational and strategic cost accounting.
4.
 - A. Indicating the characteristic features of variable cost accounting.

least squares).

B. Methods of isolating fixed and variable costs - accounting method, statistical methods (two-point, visual,

C. Defining the relationship between variable cost accounting and financial result.

D. Using variable cost accounting to make decisions and assess efficiency in an enterprise.

E. Preparing an income statement using variable cost accounting.

5.

A. Defining:

a) the break-even point

b) coverage margin,

c) safety margin,

d) operating leverage,

e) coverage margin ratio (ratio),

f) degree of operating leverage,

g) segment, segment costs, segment cover margin, segment margin,

h) special price, minimum price for special order.

B. Determination of the essence of the cost-volume-production-profit relationship.

C. Ability to carry out a cost-volume-production-profit analysis and draw conclusions for decision-making.

D. Ability to carry out a cost-productivity-volume-profit analysis in multi-asset production and to draw conclusions when making decisions.

E. Knowledge of the limitations of cost-volume-production-profit analysis.

F. The use of linear programming in optimising production structure.

G. Ability to make pricing decisions for special orders.

6.

A. Defining:

a) accounting rate of return,

b) length of the payback period,

	<p>c) internal rate of return,</p> <p>d) modified internal rate of return,</p> <p>e) types of investment.</p> <p>B. Application of methods for evaluating the effectiveness of investment decisions.</p> <p>C. Indication of risks in making investment decisions.</p>
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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 recognizes and names the techniques of making business decisions in an enterprise and combines them with the flow of information in the accounting system.	[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 and applies decision-making techniques appropriate to the decision-making problem under consideration.	[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 correctly explains and describes the processes of making rational microeconomic decisions in connection with the available financial information.	[SW4] 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 and selects information relevant to short-term and long-term business decision-making. The student analyzes and correctly selects methods and tools for making economic decisions in an enterprise.	[SU4] test/exam - oral or written	

Subject contents	<p>1. The role of management accounting indecision-making.</p> <p>a) the purpose, essence and scope of management accounting,</p> <p>b) the development of management accounting.</p> <p>2. Measuring costs and benefits in management accounting.</p> <p>a) diagrams of the decision-making process,</p> <p>b) cost measurement problems in decision-making, how to approach problem accounts.</p> <p>3. Classification of costs for management purposes.</p> <p>4. Variable cost accounting.</p> <p>5. Short-term decisions based on cost-production-size-profit analysis, sensitivity analysis to changes in revenue and costs, safety margin, the concept of calculus multivariable account and segmented margin, decisions with the existence of limiting factors, pricing decisions for special orders.</p> <p>6. Accounting for the effectiveness of long-term decisions:</p> <p>a) types of investment,</p> <p>b) capital budgeting,</p> <p>c) methods of evaluating the effectiveness of investment decisions</p> <p>d) the risks associated with making long-term decisions.</p>								
Prerequisites and co-requisites	The student should have knowledge and skills in financial accounting and cost accounting.								
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="454 1339 788 1368">Subject passing criteria</th> <th data-bbox="799 1339 1139 1368">Passing threshold</th> <th data-bbox="1144 1339 1482 1368">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="454 1375 788 1487">Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.</td> <td data-bbox="799 1375 1139 1487">51.0%</td> <td data-bbox="1144 1375 1482 1487">100.0%</td> </tr> </tbody> </table>	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%		
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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	<p>A.1. wykorzystywana podczas zajęć</p> <p>1. Autorskie materiały dydaktyczne (wykładowe i ćwiczeniowe) prowadzących zajęcia</p> <p>2. Wermut J., Rachunkowość zarządcza, podręcznik i zbiór zadań ODDK, Gdańsk [ostatnie wydanie]</p> <p>3. Sojak S., Rachunkowość zarządcza, Dom Organizatora, Toruń 2003</p> <p>4. Nowak E., Rachunkowość zarządcza w przedsiębiorstwie, CeDeWu.pl, Warszawa, 2011</p> <p>5. Szychta A., Dobroszek J., Kabalski P., Rachunkowość zarządcza - zadania i testy, Wydawnictwo Uniwersytetu Łódzkiego, Łódź 2016</p> <p>A.2. studiowana samodzielnie przez studenta</p> <p>1. Szychta A., Etapy ewolucji i kierunki integracji metod rachunkowości zarządczej, Wydawnictwo UŁ, Łódź 2008</p> <p>2. Jarugowa A., Kabalski P., Szychta A., Rachunkowość zarządcza, Oficyna Wolters Kluwers Business, Warszawa 2010</p> <p>3. Rachunkowość zarządcza teoria, praktyka aspekty behawioralne, Dobija D., Kucharczyk M. (red.), Wyd. Akademickie i Profesjonalne sp. z o.o., Warszawa 2009</p> <p>4. Piosik A., Zasady rachunkowości zarządczej, PWN, Warszawa 2006.</p>							

	Supplementary literature	<p>1. Rachunkowość zarządcza. Podejście operacyjne i strategiczne, Sobańska Irena (red.), Wydawnictwo C.H.BECK, Warszawa 2010</p> <p>2. Rachunkowość zarządcza i rachunek kosztów, Tom I i Tom II, Świderska G. K. (red.), Difin, Warszawa 2003</p> <p>3. Rachunkowość zarządcza i rachunek kosztów w systemie informacyjnym przedsiębiorstwa, Karmańska A. (red.), Difin, Warszawa 2006</p> <p>4. Czubakowska K., Gabrusewicz W., Nowak E., Rachunkowość zarządcza. Metody i zastosowanie, PWE, Warszawa 2014</p> <p>5. Trentowska M., Rachunek kosztów, podstawy rachunkowości zarządczej i zarządzania finansami, SKwP, Warszawa 2022</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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