University of Gdańsk

Subject card

Subject name and code	Management Accountancy, PG_00198982						
Field of study	Economics						
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		6.0		
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	30.0	30.0	0.0	30.0	0.0	90
	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	90		0.0		60.0	150
Subject objectives	To familiarize students with the theory of management accounting and with the tools used in management accounting and the possibilities of their use in practice.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[EKONL3_U06] uses the knowledge acquired in economics, finance and management to solve economic and social dilemmas arising in the professional context	The student uses his/her knowledge of economics, finance and management to resolve economic and social dilemmas arising in his/her professional work using cost and revenue accounting.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written [SU5] implementation of a problem task [SU8] 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 knows the general principles of creating and developing forms of individual entrepreneurship, using knowledge of economics, finance and management sciences when conducting cost accounting	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW5] implementation of a problem task
[EKONL3_W06] has 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 has advanced knowledge of selected methods and tools, including statistical and econometric techniques that allow for the description of economic entities and organizations and public institutions, as well as the processes occurring in them, with particular emphasis on management accounting methods.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW5] implementation of a problem task
[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 observe, understand and analyze economic and social phenomena and processes using adequate scientific methods from the field of accounting.	[SU4] test/exam - oral or written [SU5] implementation of a problem task [SU8] observation of student's independent or team work
[EKONL3_U04] can predict and forecast the course of economic and social processes and phenomena	The student is able to predict the course of economic and social processes and phenomena and forecast these phenomena using management accounting and cost accounting tools.	[SU4] test/exam - oral or written [SU5] implementation of a problem task [SU6] demonstration of practical skills [SU8] observation of student's independent or team work
[EKONL3_U14] is ble to set priorities, plan and organize the implementation of individual and team tasks, as well as monitor and evaluate progress in achieving set goals.	The student is able to appropriately define priorities and plan at various management levels and organize tasks related to their implementation, as well as monitor and evaluate progress using decision-making calculus.	[SU4] test/exam - oral or written [SU5] implementation of a problem task [SU8] observation of student's independent or team 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 participate in the analysis and evaluation of alternative solutions to economic and social problems and select management accounting methods and instruments that allow for their rational resolution	[SU4] test/exam - oral or written [SU5] implementation of a problem task [SU8] observation of student's independent or team 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 ready to be guided in his/her professional life by business ethics and corporate social responsibility, respect for others and be loyal to the employer, taking into account the costs incurred by the enterprise.	[SK4] test/exam - oral or written [SK5] implementation of a problem task [SK8] observation of student's independent or team work
[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 use the theoretical knowledge and obtain data to analyze specific economic and social processes and phenomena and analyze these phenomena using methods developed in economics, finance and management sciences used in management accounting	[SU4] test/exam - oral or written [SU6] demonstration of practical skills [SU8] observation of student's independent or team work

Subject contents	The Subject and Tasks of Management Accounting Tasks and objectives of management accounting and financial accounting. Users of financial accounting and management accounting information. Decision-making accounting versus reporting accounting. The substantive meaning of the terms: value, cost, and expenditure. Cost Classification Criteria Cost classification criteria. Cost classification criteria for reporting purposes. Cost classification criteria for decision-making purposes. Cost behavior depending on production volume. Relevant costs. Cost classification criteria for control purposes. Fixed and variable costs. Full Cost Accounting Full cost accounting. Cost measurement and valuation of materials and products. Estimation of fixed costs. Accounting methods. Statistical methods. Methods of materials valuation. Valuation of fixed assets. Valuation of auxiliary production. Product valuation. Cost Calculation Accounting Cost calculation accounting. Subject of calculation. Types and methods of cost calculation. Process costing and job-order costing. Cost accounting models. Absorption costing. Variable Costing Variable costing. Contribution margin. Break-even point and gross contribution margin. Break-even point in units and in value. The decision-making significance of the break-even point. The importance of contribution margin in the decision-making process. Break-even analysis in multi-product production. Flexible Budgeting Flexible budgeting. The use of variable costing in planning. Types of budgets. Principles of preparing flexible budgets. Profit Sensitivity Analysis Profit sensitivity analysis. Determining critical values. Margin of safety. Practical use of operating leverage, financial leverage, and combined leverage. Activity-Based Costing Activity-based costing. The essence of activity-based costing. The activity-based costing algorithm. Types of activity-based costing. Pricing Decisions Pricing decisions. Optimal selling price. Cost-based pricing formulas. Price setting under market conditions. The management accounting project will be implemented in teams of 3-6 people. It will be discussed and approved during consultations with the instructor and then presented in class. In case of any doubts regarding any of the topics discussed, the student will be able to clarify them during consultation hours.

<table>
<tr><td>Prerequisites and co-requisites</td><td colspan="3">Economic knowledge in the field of microeconomics, knowledge of the theory of organization and functioning of economic organizations and knowledge of the basic principles of accounting in the enterprise</td></tr>
<tr><td>Assessment methods and criteria</td><td colspan="3"><table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>Test</td><td>51.0%</td><td>50.0%</td></tr>
<tr><td>Activity on classes</td><td>51.0%</td><td>25.0%</td></tr>
<tr><td>Project</td><td>51.0%</td><td>25.0%</td></tr>
</table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td colspan="2">S. Sojak: Rachunkowość zarządcza i rachunek kosztów. T. I, Wydawnictwo TNOiK, Toruń 2015.

D. P. Doyle: Kontrola kosztów. Element zarządzania strategicznego. Oficyna Ekonomiczna. Kraków 2006.

Rachunek kosztów i rachunkowość zarządcza w planowaniu i kontroli działalności. Praca zbiorowa pod red. E. Nowaka, Wydawnictwo UE we Wrocławiu 2010.

A. Jaruga, P. Kabalski, A. Szychta: Rachunkowość zarządcza. Wydawnictwo Wolters Kluwer Polska, Warszawa 2014.

R. S. Kaplan, S. R. Anderson: Rachunek kosztów działań sterowany czasem. Wydaw. Naukowe PWN, Warszawa 2008.</td></tr>
<tr><td>Supplementary literature</td><td colspan="2">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.

M. Chaberek: Logistyka informacji zarządczej w kontrolingu przedsiębiorstwa. Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2001.

Rachunek decyzyjny w logistyce zaopatrzenia. Praca zbiorowa pod red. M. Chaberka. Wydaw. Gdańska Wyższa Szkoła Humanistyczna, Gdańsk 2002.

Informacja zarządcza w procesie formułowania i realizacji strategii firmy - wyzwanie dla polskich przedsiębiorstw. Praca zbiorowa pod red. prof. dr hab. Gertrudy Krystyny Świderskiej. Warszawa, Difin 2003.</td></tr>
<tr><td>eResources addresses</td><td colspan="2"></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="3"></td></tr>
<tr><td>Work placement</td><td colspan="3">Not applicable</td></tr>
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