University of Gdańsk

Subject card

Subject name and code	Managerial Accounting with SAP S/4HANA, PG_00200425						
Field of study	Logistics and Mobility						
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	English			
Semester of study	6		ECTS credits	2.0			
Learning profile	academic		Assessment form	credit			
Conducting unit	Department of Logistics -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Agnieszka Szmelter-Jarosz				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	0.0	15.0	0.0	45
	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	45		0.0	5.0	50	
Subject objectives	Introduction to management accounting in big companies. Introduction to cost center accounting and product costing. Showing the rules of managerial accounting known as a standard (cost centers, profit centers, activities and others) Showing the functioning of ERP applications, especially with the SAP S/4HANA. Preparing students to work in companies with a global range (on the basis of case studies)						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[LML3_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions, takes on the challenges of creative thinking, is resilient to failure, knows how to identify threats and assess the risk of their occurrence	The student demonstrates collaboration and communication skills in interdisciplinary teams while addressing business problems using ERP-based solutions. The student is open to continuous learning and adapting to evolving ERP technologies and management accounting practices and discusses the related issues with the teacher and the group.	[SK1] oral statement/conversation/ discussion [SK8] observation of student's independent or team work
[LML3_W05] has a knowledge of a human being as an entity that creates social structures and the principles of their functioning	The student understands the architecture, functionalities, and business roles of ERP systems, with a focus on SAP S/4HANA. The student knows the principles and structures of management accounting in ERP systems, including cost centers, profit centers, and budgeting processes.	[SW3] text preparation/written work
[LML3_U05] uses normative systems (legal, professional, ethical) to solve a specific logistics or mobility task	The student can navigate and operate within the SAP S/4HANA environment to perform management accounting tasks. The student applies data-driven tools and structured methodologies to solve real-world management accounting problems in ERP contexts.	[SU8] observation of student's independent or team work
[LML3_U04] is able to predict the course of logistics and mobility processes and systems	The student is able to independently create and analyze cost center records, cost elements, and product costing elements in the SAP system, including preparing a project in teams of 2-3 people in the field of software operation, which is discussed and approved during consultations with the lecturer and then presented during classes	[SU2] presentation/project/paper/ report [SU8] observation of student's independent or team work

Subject contents

1. Introduction to ERP systems and SAP S4/HANA:
1.1. Characteristics of systems
1.2. The architecture of systems
1.3. Main vendors of ERP and Business Analytics solutions
2. Navigation in SAP ERP
3. Management Accounting in SAP ERP:
3.1. Introduction:
- Goals and structure of management accounting,
- Cost center analysis,
- Analysis of profit centers,
- Budget analysis,
- Master data for the controlling area (cost centers, profit centers, temporary cost and profit centers, cost elements, profit components, statistical indicators),
- Management accounting processes.

3.2. Cost Center Accounting:
- Creating a cost center in a database,
- Creating a new index in the database,
- Creating a cost element for ancillary activities,
- Creating new cost center activities,
- Creating a record for a group of cost centers,
- Planning the number of employees,
- Planning the activity of the cost center,
- Overview of plans,
- Evaluating the activity of the cost centers,
- Analysis of evaluation results,
- Price calculation for individual products,
- Analysis of valuation results.

3.3. Product Costing:
- Creating a record in the database for a product variant,
- Creating a record for the raw material variant,
- Creation of the Bill of Materials (Bill of Materials),
- Creation of a technological route (routing),
- Creation of cost estimates for the core business,
- Updating product prices,
- Review of product price changes,
- Confirming price changes,
- Product price control.

All the concerns about using the SAP S/HANA and other IT systems will be dicussed additionally during office hours (consultations)

To receive a passing grade, you must score at least 51% of the total points in the practical section and 51% in the project section. The final grade is based on the total points from both the practical and project sections.

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
project	51.0%	40.0%
ongoing assessment of student activity	51.0%	30.0%
essay about the chosen topic	51.0%	30.0%

Recommended reading

Basic literature	Szmelter A., Communication in global supply chains in the automotive industry, Information Systems in Management 2015, Vol. 4, no 3, p. 205-218 materials from SAP University Alliances materials provided by the lecturer - case studies
Supplementary literature	Malinić, S., & Todorović, M. (2012). How Does Management Accounting Change under the Influence of ERP. 25(3), 722751. https://doi.org/10.1080/1331677X.2012.11517531 Wang, Y. (2013). Effects of implementation of sap on management accounting. https://www.theseus.fi/bitstream/handle/10024/58320/Wang%20_Yingyu.pdf?sequence=1 Lee, P. I., Picheng, C. N., Mady, R. A., & Jacob, C.-H. K. (2010). Business Process Automation and Managerial Accounting: An SAP Plug and Play Module (FINAL REPORT). https://digitalcommons.pace.edu/cgi/viewcontent.cgi?article=1044&context=cornerstone3
eResources addresses	

Example issues/ example questions/ tasks being completed

Work placement

Not applicable

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