University of Gdańsk

Subject card

Subject name and code	Advanced Cost Accounting and Advanced Management Accounting, PG_00154910						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024		Academic year of realisation of subject	2026/2027			
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	8.0			
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	20.0	20.0	12.0	0.0	0.0	52
	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	52		30.0	118.0	200	

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, B. Defining lean as a management method.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_U03] The student can properly analyse the causes, course and effects of specific processes and phenomena in finance and accounting, using advanced theories and relevant social sciences methods. Can identify stakeholders of processes and phenomena from the disciplines of management and quality sciences and economics and finance.	The student is able to identify the stakeholders of the information generated by the advanced management accounting and advanced cost accounting system in an organisation. He/she is able to analyse financial and non-financial data to provide the information necessary to manage the costs and performance of an organisation.	[SU4] test/exam - oral or written
	[FiRL3_U07] The student analyses the proposed solutions to problems in the disciplines of management and quality sciences and economics and finance, especially in the field of finance and accounting, and is able to present their advantages and disadvantages and propose appropriate solutions in this regard.	The student analyses problems in advanced management accounting and advanced cost accounting and is able to recommend appropriate solutions.	[SU4] test/exam - oral or written
	[FiRL3_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting, and other social sciences. The student understands and can explain the content of announcements of economic institutions, articles published in the daily press and journals in the field of finance (excluding scientific journals). The student correctly applies concepts of social sciences.	The student understands and correctly applies the concepts of advanced management accounting and advanced costing. He/she is able to correctly identify and interpret constraints relevant to management decisions and draw appropriate conclusions in this regard.	[SU4] test/exam - oral or written
	[FiRL3_U06] The student uses the acquired knowledge to resolve dilemmas arising in professional work. The student is able to solve advanced problems in finance and accounting that arise in business practice: - compare financial instruments, - evaluate the profitability of the enterprise, - evaluate the financial position of the organization against the industry, - propose appropriate solutions to tax problems, - identify and select appropriate risk management methods, - construct an enterprise insurance protection program, - select sources of financing for the organization, - construct an appropriate accounting/control system.	The student is able to propose an appropriate advanced management accounting and advanced cost accounting system to meet the information needs of an organisation. He/she is able to produce reports to support management decision-making, including the area of performance measurement.	[SU4] test/exam - oral or written
	[FiRL3_W09] The student knows the principles of formation and economic functioning of commercial and public sector organizations, their forms, phases of development, as well as the financial conditions determining their value and economic success.	The student understands the relevance of cost accounting within the management accounting system. He/she is familiar with modern systems of measuring and evaluating achievements in a company and their role and evolution in decision support.	[SW4] test/exam - oral or written
	[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize conflicts of interest - correctly identifies and resolves dilemmas related to the practice of the profession.	The student is aware of and understands the need to behave in an ethical and socially responsible manner in professional life. He/she correctly identifies and resolves dilemmas related to the accounting profession.	[SK4] test/exam - oral or written [SK8] observation of student's independent or team work

	Course outcome	Subject outcome	Method of verification
	[FiRL3_W07] The student has advanced knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. Knows and understands the concepts and principles of industrial property protection and copyright law.	The student has knowledge of (legal, organisational, moral and ethical) norms and rules concerning the system of advanced management accounting and advanced cost accounting in selected organisations.	[SW4] test/exam - oral or written
	[FiRL3_W08] The student knows the principles of evaluating projects in the field of finance (profitability of investment projects, assessment of the financial situation of the organization, risk assessment, threat of bankruptcy).	The student is familiar with the principles of evaluating projects within the framework of advanced managerial accounting and advanced cost accounting, in particular those related to budgeting, performance measurement, cost management and problematic cost accounting models.	[SW4] test/exam - oral or written
	[FiRL3_K06] Creativity: - thinks creatively, is able to go beyond the usual patterns, - is able to think and act in an entrepreneurial manner, - is able to adapt flexibly to the requirements of the environment.	The student is able to think creatively in adapting cost accounting models to the needs of advanced management accounting.	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written
	[FiRL3_K05] Responsibility: - meets deadlines - is able to properly identify priorities for the implementation of the task set by him - consistently strives to achieve the set goal - is able to work systematically and independently - observes the rules and norms of social coexistence.	The student meets deadlines related to the completion of tasks in class. He/she is able to work systematically and independently.	[SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[FiRL3_K01] Self-development: - understands the need for development and lifelong learning - is able to supplement and improve the acquired knowledge and skills - knows his strengths and weaknesses, sets ambitious goals to the best of his ability - knows how to accept failure and admit mistakes.	The student understands the necessity of continuous improvement and deepening of knowledge in the field of advanced managerial accounting and advanced cost accounting.	[SK4] test/exam - oral or written [SK8] observation of student's independent or team work

Subject contents	1. Decentralisation of management, responsibility centres, performance measures for responsibility centres. 2. Planning and budgeting and evaluating the performance of budgets: 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, Świderska 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 zleceniowej, 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, Świderska 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. Szadziewska 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	

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