Subject card

Subject name and code	Managerial Accounting, PG_00177922		
Field of study	Management		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2025/2026
Education level	Master’s studies	Subject group	Obligatory subject group in the field of study Optional subject group 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	1	Language of instruction	English
Semester of study	2	ECTS credits	7.0
Learning profile	academic	Assessment form	exam
Conducting unit			
Name and surname of lecturer (lecturers)	Subject supervisor	dr Jarosław Kujawski	
	Teachers	dr Jarosław Kujawski dr Maciej Gierusz	

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	45.0	0.0	0.0	0.0	75
	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	75	4.0	96.0	175

Subject objectives	The aim of the course is to familiarize the students with basic concepts and tools used in managerial accounting: cost behaviour analysis, break-even point analysis, short-term decision-making techniques. Moreover, the course helps students understand: - financial accounting and managerial accounting, - gross margin versus contribution margin, - revenue variance and cost variance depending on different factors, - cost-benefit analysis in short-term decision-making, - pricing decisions.

Learning outcomes	see table below

Course outcome	Subject outcome	Method of verification
[ZARZMU2_W05] The student possesses a thorough understanding of advanced methods and techniques for acquiring, developing, and utilizing data in complex decision-making and management processes.	The student designs and adapts ways to use methods for analyzing and modeling financial and non-financial data in the decision-making and management processes of economic entities.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report [SW3] text preparation/written work
[ZARZMU2_U03] Students can obtain and verify data from selected sources, present and analyze economic processes and phenomena.	The student retrieves and integrates data from appropriately selected sources, uses and presents them for the purposes of managerial analysis.	[SU2] presentation/project/paper/report [SU3] text preparation/written work [SU4] test/exam - oral or written
[ZARZMU2_U02] The student can identify complex issues related to the organization's operations, the processes within it, and its relationships with a changing environment, proposing appropriate and innovative solutions.	The student analyses and puts forward ways of acquiring and using various types of resources in achieving the company's development goals.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written [SU5] implementation of a problem task
[ZARZMU2_W06] The student possesses a thorough understanding of the principles of rational decision-making related to individual resources, functional areas within the organization, processes, and management levels. This understanding is based on a well-structured and theory-supported foundation in management, quality sciences, economics, and finance.	The student characterizes applies the principles of rational decision-making in relation to individual resources, functional areas in the organization, processes and management levels, based on structured and theoretically grounded knowledge in the field of management and quality sciences as well as economics and finance.	[SW2] presentation/project/paper/report [SW3] text preparation/written work [SW5] implementation of a problem task

Subject contents	Management accounting versus financial accounting. Cost behaviour analysis: fixed cost and variable costs. Absorption costing versus marginal costing. Profit and inventory valuation. Contribution margin versus gross margin Accounting for decision making. Costs for various purposes. Classifications of costs for decision-making, control and planning. Cost-volume-profit analysis (CVP). Sensitivity analysis. Short-term operational decisions. Make or buy decisions . Accept or reject a one-off offer decisions. Pricing decisions.
Prerequisites and co-requisites	Basic knowledge of finance and accounting

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
written exam	50.0%	100.0%

Recommended reading		
	Basic literature	Dury C., Management and Cost Accounting, 7th Edition, South-Western CENGAGE Learning, 2008 Mowen M.M., Hansen D.R., Cornerstones of Cost Management, South-Western Cengage Learning, 2013
	Supplementary literature	Atkinson A. A., Kaplan R. S., Matsumura E. M., Young S. M.,Management Accounting. Information for Decision-Making and Strategy Execution, 6th Edition, Pearson, 2012
	eResources addresses	

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable