University of Gdańsk

Subject card

Subject name and code	Lean Accounting, PG_00179813		
Field of study	Finance and Accounting, Informatics and Econometrics, Management		
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026
Education level	Master's studies	Subject group	Optional subject group
Mode of study	full-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish
Semester of study	4	ECTS credits	2.0
Learning profile	academic	Assessment form	credit
Conducting unit	Department of Accounting -> Faculty of Management -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Michał Chalastra	
	Teachers	dr Michał Chalastra	

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15	10.0	10.0	35

Subject objectives	Learning about management accounting tools used in Lean Management

Learning outcomes	

Course outcome	Subject outcome	Method of verification
[IiEMU2_W02] The student has an in-depth knowledge of economic structures and institutions, the processes taking place in them, the connections between them and their dynamics, and has an in-depth knowledge of the phenomena and processes taking place in their environment.	The student has in-depth knowledge of advanced management accounting in line with the requirements of the Lean Management concept about economic structures and institutions, the processes taking place within them, and has in-depth knowledge of the phenomena and processes taking place in their environment.	[SW4] test/exam - oral or written
[IiEMU2_U07] The student is able to build advanced formal models of complex economic phenomena and processes, estimate them, carry out their verification and apply them to modeling, forecasting and optimization of resources of economic institutions of varying degrees of complexity, their structure and the course of processes in them.	The student is able to build models of complex economic phenomena and processes using advanced management accounting tools consistent with the requirements of the Lean Management concept, estimate them, verify them and use them to model, forecast and optimize the resources of economic institutions of varying degrees of complexity, their structure and the course of processes occurring within them.	[SU4] test/exam - oral or written
[FiRMU2_W02] The student has an extended and organized knowledge of various types of economic structures and institutions and the changes occurring in them, particularly the banking system, insurance system, tax system, financial markets, and organization of the public finance system and private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.	The student has extended and structured knowledge of advanced management accounting consistent with the requirements of the Lean Management concept in the study of various types of economic structures and institutions and the changes occurring in them, in particular: the organization of the public finance system and the private sector.	[SW4] test/exam - oral or written
[ZARZMU2_W02] The student has an expanded knowledge of the relationship between the disciplines of the social sciences crucial to understanding the essence of economic processes.	The student has extended knowledge of the use of advanced management accounting tools consistent with the requirements of the Lean Management concept to measure the effects of relationships between social science disciplines, which are crucial for understanding the essence of economic processes taking place in an enterprise and the enterprise and its environment.	[SW4] test/exam - oral or written
[ZARZMU2_U07] The student can search for detailed information to make rational and complex decisions of an operational and strategic nature in enterprises.	The student is able to search for and prepare detailed information in the field of advanced management accounting consistent with the requirements of the Lean Management concept in the process of making rational and complex decisions of an operational and strategic nature in enterprises.	[SU4] test/exam - oral or written
[FiRMU2_U07] The student knows how to independently propose solutions to specific problems in the field of finance and accounting based on accepted criteria and lead to decisions in this area.	The student is able to independently propose solutions to specific management accounting problems consistent with the requirements of the Lean Management concept based on the established criteria and lead to decisions being made in this regard.	[SU4] test/exam - oral or written

Subject contents	1. Lean Management and Lean Accounting 2. Identification of Cost Centers for Lean Management 3. Classification of Costs of a Single Cost Center for Lean Management 4. Presentation of Product Costs Considering Optimization Requirements 5. Identification and Reporting of Costs of Unused Production Potential 6. Costing for Product Improvements 7. Target Costing for New Products
Prerequisites and co-requisites	Knowledge of cost classification according to management accounting requirements

<table>
<tr><td>Assessment methods and criteria</td><td colspan="2"><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>written examination</td><td>51.0%</td><td>100.0%</td></tr></table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>Chalastra Michał, Lean Accouting, 2026</td></tr>
<tr><td>Supplementary literature</td><td>Sobańska Irena, Lean accounting - integralny element lean management. Szczupła rachunkowość w zarządzaniu. Wydawca: Wolters Kluwer, Rok wydania: 2013</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/
example questions/
tasks being completed</td><td colspan="2">Is cost classification according to financial accounting requirements sufficient for the purposes of Lean Accounting?

Does the cost accounting system developed for Lean Accounting have to be prepared on a monthly basis?

How do the requirements of Lean Accounting differ from those imposed on financial accounting?</td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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