

Subject card

Subject name and code	Managerial Accounting, PG_00179987						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
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	2		Language of instruction		Polish		
Semester of study	3		ECTS credits		7.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Kamińska-Stańczak				
	Teachers						
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 the theoretical aspects of managerial accounting. Additionally, the class teaches the students how to: - classify the costs of decisions-making, control and planning, - understand the variable costing system, - calculate the break-even point for single and multiple products, - calculate and interpret various-level margins for the operating segments, - understand the differences between traditional costing and Activity Based Costing (ABC), - use a Balanced Scorecard (BSC) in the planning process.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U03] Students can gather data from carefully chosen sources to verify its accuracy. They can then use and present both financial and non-financial information to analyze and evaluate economic processes and phenomena in management and quality sciences, as well as in economics and finance.	The student identifies management tools appropriate for the specific decision-making problem. They present optimization of the production and sales program (bottlenecks), apply opportunity costs in optimization, and calculate the costs of resources, activities, and cost objects. They determine the costs of various organizational processes, identify, calculate, and report environmental costs, and indicate their impact on both short-term and long-term decision-making.	[SU4] test/exam - oral or written
	[FiRMU2_U02] The student is able to propose or design suitable solutions, including innovative ones, to complex problems in finance and accounting.	The student interprets the nature of economic events that generate costs and revenues. They correctly apply cost classifications based on their sensitivity to changes in production or sales volume. They prepare an income statement for both financial and management accounting purposes. They determine and interpret the break-even point.	[SU4] test/exam - oral or written
	[FiRMU2_W06] The student possesses a comprehensive understanding of the objectives, essence, nature, and interrelationships of financial processes. They are knowledgeable about how these processes are recorded and the principles of rational decision-making, particularly in terms of strategic decisions and the implementation of changes in this area.	The student identifies cost management tools used in an enterprise. They distinguish between methods of measuring and reporting environmental costs. They list the advantages and disadvantages of process costing and the allocation of costs to resources, activities, and cost objects.	[SW4] test/exam - oral or written
	[FiRMU2_W05] The student possesses a comprehensive understanding of advanced and innovative methods, tools, and techniques for obtaining, utilizing, and analyzing data needed to assess the financial situation of various entities in management, quality sciences, economics, and finance.	The student identifies performance items relevant to the decision-making process. They appropriately classify costs according to decision-making and control criteria.	[SW4] test/exam - oral or written
Subject contents	1. Management vs. Financial Accounting 2. Classified costs of management and financial accounting 3. Essence of fixed and variable costs 4. Absorption costing and marginal costing 5. Contribution accounting 6. Decision-making techniques 7. Activity-based Costing (ABC) 8. Target costing (TC) 9. Life-cycle costing (LCC) 10. Environmental Accounting (EA) 11. Performance management systems		
Prerequisites and co-requisites	Knowledge of accounting principles, the ability to prepare key components of financial statements (balance sheet, income statement, and notes to the financial statements), understanding of financial reporting standards, and the ability to analyze data presented in financial reports. Familiarity with fundamental financial analysis ratios. Proficiency in identifying, classifying, and recording costs, as well as understanding the principles of cost allocation over time, indirect cost allocation, and product cost calculation.		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam - consisting of three parts: Part A – a single-choice test consisting of 5 questions, correct answer (2 points), no answer (0 points), incorrect answer (0 points); Part B – problem-based tasks, consisting of 5 multiple-choice questions, 2 points each; Part C – a problem-based task with an advanced interpretation for 20 points. In total, 40 points can be obtained - assessment is adequate to the sum of the points obtained, in accordance with the University Regulations and Policies.	51.0%	100.0%
Recommended reading	Basic literature	1. 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. 2. Lew G., Maruszewska E. W., Szczypa P. Rachunkowość zarządcza od teorii do praktyki, CeDeWu, Warszawa 2023 3. Ossowski M., Rachunkowość zarządcza, WSFIR, Sopot 2005. 4. Piosik A., Zasady rachunkowości zarządczej, PWN, Warszawa 2015. 5. Sojak S., Rachunkowość zarządcza, TNOiK, Toruń 2003.	
	Supplementary literature	1. Łada M., Rachunkowość zarządcza, od kosztów do wartości, Wydawnictwo Rachunkowość, Warszawa 2016. 2. Nita B., Sprawozdawczość zarządcza, Wydawnictwo Naukowe PWN, Warszawa 2014.	
	eResources addresses		
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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