University of Gdańsk

Subject card

Subject name and code	Basics of management accounting - auditorium classes, PG_00132090		
Field of study	Law in administration and economy		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2027/2028
Education level	Master's studies	Subject group	Obligatory subject group in the field of study
Mode of study	part-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish
Semester of study	3	ECTS credits	1.0
Learning profile	academic	Assessment form	credit
Conducting unit	Faculty of Law and Administration -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Monika Mazurowska	
	Teachers		

Lesson types							
	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	10.0	0.0	0.0	0.0	10
	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	10	0.0	15.0	25

Subject objectives	-

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PAGMU2_WG03] The student comprehensively recognizes and explains theories and methods related to the functioning and management of organizations, including those concerning human resource management, office administration, management accounting, as well as conducting negotiations and resolving disputes.	The student knows the rules of assessment undertakings in the field of finance and accounting (cost-effectiveness of the decision and short-term, assessment of the situation in the financial organisation, evaluation of the risk of bankruptcy).	[SW1] oral statement/ conversation/discussion [SW3] text preparation/written work
	[PAGMU2_UW01] The student is able to use his knowledge and sources of information, including advanced information and communication techniques and professional tools for acquiring information, to analyze and resolve complex problems, as well as to interpret legal, social, and political phenomena within the scope of the functioning of administration and the economy.	The student: is able to use his/her knowledge and use tools to acquire new knowledge from various sources, in order to solve problems and interpret legal, social and political phenomena in the field of profitability of long- and short-term decisions, assessment of the financial situation of the organization, risk of bankruptcy.	[SU1] oral statement/conversation/ discussion [SU3] text preparation/written work
	[PAGMU2_KK01] The student is ready to critically assess the usefulness of the procedures and practices learned, related to various areas of the curriculum of his studied field. He is open to the importance of knowledge in solving theoretical and practical problems and effectively justifying assessments, opinions, and proposed solutions. When necessary, he seeks expert opinions, including those from legal doctrine and jurisprudence.	Student: - being aware of the level of their knowledge and skills, but also of the complexity of problems occurring in practice in the field of management accounting, understands the need to constantly supplement and deepen the acquired knowledge in the field of accounting and related content; - is able to consult experts in the field of management accounting in case of difficulties with solving a practical problem in this field on his/her own; - remains open to changes in the achievements and approach to solving theoretical and practical problems in the field of management accounting.	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written
	[PAGMU2_KR03] The student is focused on responsibly fulfilling professional roles and developing his professional achievements in positions within public administration, administrative services of economic entities, and non-governmental organizations.	The student understands the need and is prepared to responsibly perform professional roles related to positions in public administration, administrative services of business entities and non-governmental organizations and to demand this from others.	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written
	[PAGMU2_UK02] The student is able to communicate professionally on issues related to administration and the economy, including formulating clear messages for both specialists and non-specialists in administration. He can also prepare an independent, in-depth written report and an oral presentation on topics related to administration and the economy.	The student is able to communicate in professional work on issues related to finance and accounting, including the ability to formulate an understandable message to people who are and are not specialists in administration; is able to prepare an independent in-depth written study and an oral presentation in the field of issues related to finance and accounting (profitability of long- and short-term decisions, assessment of the financial situation of the organization, evaluation of the risk of bankruptcy).	[SU1] oral statement/conversation/ discussion [SU3] text preparation/written work [SU8] observation of student's independent or team work
Subject contents	-		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	-	51.0%	100.0%
Recommended reading	Basic literature	-	
	Supplementary literature	-	
	eResources addresses		

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

Document generated electronically. Does not require a seal or signature.