



COURSE DESCRIPTION CARD - SYLLABUS

Course name

Managerial Accounting

Course

Field of study

Engineering Management

Area of study (specialization)

Enterprise Resource and Process Management

Level of study

Second-cycle studies

Form of study

part-time

Year/Semester

1/1

Profile of study

general academic

Course offered in

Polish

Requirements

compulsory

Number of hours

Lecture

12

Laboratory classes

12

Other (e.g. online)

Tutorials

Projects/seminars

Number of credit points

3

Lecturers

Responsible for the course/lecturer:

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Responsible for the course/lecturer:

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Prerequisites

Students who start taking this class should have basic knowledge of enterprise management and financial accounting. They should also be able to perceive, associate and interpret the phenomena occurring in enterprise management, be able to interpret and describe the basic laws and economic processes affecting the business. Students should be aware of the social context of business operations and understand basic social phenomena, understand and be prepared to take social responsibility for decisions in the functional areas of the enterprise, have the ability to express themselves in front of the group and be able to present their views on the topics discussed and show commitment in performing tasks



Course objective

The objective of the course is to acquire knowledge, skills and competences in the field of concepts, issues, regularities and methods of solving problems in the field of managerial accounting.

Course-related learning outcomes

Knowledge

1. has in-depth knowledge of legal standards, their sources, changes and ways of influencing organizations, with particular emphasis on economic law [P7S_WG_01].
2. has knowledge of the connections in network organizations (concerns, holdings, clusters, etc.) and in-depth knowledge of organizational dependencies between organizational units of the enterprise, as well as virtual units in the field of management accounting [P7S_WG_06:].
3. has in-depth knowledge of the nature of management sciences and their place, and relationships with contextual sciences in the field of managerial accounting [P7S_WG_08].
4. knows the general principles of creating and developing forms of individual entrepreneurship, using knowledge of technology, economics and management in the field of managerial accounting [P7S_WK_03].

Skills

1. has the ability to independently find solutions to a specific management problem as part of managerial accounting and carry out the procedure to make decisions in this regard [P7S_UW_04].
2. has the ability to understand and analyze social phenomena, extended by the ability to deepen theoretical assessment of these phenomena in the field of managerial accounting, using the research method [P7S_UW_05].
3. efficiently uses normative systems, norms and rules (legal, professional, ethical) or is able to use them to solve specific problems in the field of management accounting, has an extended ability with regard to a selected category of social ties or a selected type of norms [P7S_UW_08].
4. can be responsible for own work and jointly implemented tasks, as well as manage team work [P7S_UO_01].
5. can identify the need and use the possibilities of continuous training (second and third degree studies, postgraduate studies, courses) - improving professional, personal and social competences; can argue to others the need for lifelong learning in the field of management accounting [P7S_UU_01].

Social competences

1. notices the cause-and-effect relationships in achieving the set goals and rank the importance of alternative or competitive tasks[P7S_KK_02].
2. can make substantive contribution to the preparation of social projects and manage undertakings resulting from these projects [P7S_KO_01].
3. can plan and manage business ventures [P7S_KO_03].



4. is aware of the importance of professional behavior, compliance with professional ethics and respect for the diversity of views and cultures [P7S_KR_01].

Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Lecture:

formative assessment: short discussions checking the effectiveness of the education process, adapting teaching to the level of students, and showing students the scope of the material mastered within the subject Managerial accounting; colloquium in the form of a test between the 3rd and 4th lectures, containing a minimum of 5 questions; pass threshold - minimum 51%.

Summative assessment: final test during the last class. Students receive standardized questions in the form of a test. The test is cross-sectional with 15 questions. A condition for positive evaluation is to obtain more than 50% of points.

Laboratories:

formative assessment: current presentation of tasks carried out in laboratories; Forming assessment is carried out in the middle of the semester and concerns the partial results of the work of students' tasks - pass threshold - minimum 51%. Summative assessment final assessment of the correctness of laboratory work and final test with tasks to be solved - pass threshold - minimum 51%.

Programme content

Lecture: Cost, costing, cost classification. Cost accounting systems. Costing methods. Traditional costing. Planned costing. Budgeting. Modern concepts of cost accounting. Managerial accounting of responsibility centers. Strategic cost management concepts and strategic planning and controlling. Managerial accounting concepts for the construction of operational cost accounting systems. Organization and methodology of operational cost controlling. The use of cost information in selected decision areas.

Laboratories: fixed and variable costs in the variable cost account, break-even point, sensitivity analysis in managerial accounting, simple rate of return, operating, financial and combined leverage, short-term decision making processes, value of money in time, discounting, discount methods: net present value (NPV), internal rate of return (IRR).

Teaching methods

Lecture: informative lecture - multimedia presentation illustrated with examples given on a blackboard.

Laboratories: Laboratory exercises - implementation of partial tasks.

Bibliography



Basic

1. Rachunkowość zarządcza. Wprowadzenie, Mantura W., Bondarowska K., Branowski M., Goliński M., Miądowicz M., Szafrański M., Wyd. PP, Poznań, 2010.
2. Rachunkowość zarządcza, Gabrusewicz W., Kamela-Sowińska A., Poetschke H., PWE, Warszawa, 2000.
3. Podstawy rachunkowości zarządczej, Czubakowska K., Gabrusewicz W., Nowak E., PWE, Warszawa, 2006.
4. Rachunkowość zarządcza i controlling, Dobija M., Wyd. Naukowe PWN, Warszawa 2002.
5. Rachunkowość zarządcza. Podręcznik ze zbiorem przykładów, Wermut J., Oddk, Warszawa, 2012.

Additional

1. Controlling operacyjny w przedsiębiorstwie, Sierpińska M., Niedbała B., PWN, Warszawa, 2003.
2. Controlling. Planowanie, kontrola, kierowanie, Vollmuth H. J., Placet, Warszawa, 2003.
3. Elementy ekonomiki jakości w przedsiębiorstwach, Szafrański M., Wyd. PP, Poznań, 2007.
4. Elementy rachunkowości dla menedżerów, Mantura W., Wydawnictwo Politechniki Poznańskiej, Poznań, 2004.

Breakdown of average student's workload

	Hours	ECTS
Total workload	75	3,0
Classes requiring direct contact with the teacher	25	1,0
Student's own work (literature studies, preparation for laboratory classes, preparation for lecture credits) ¹	50	2,0

¹ delete or add other activities as appropriate