



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Managerial Accounting

### Course

Field of study

Engineering Management

Area of study (specialization)

Managing Enterprises of the Future

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

The student explains in detail the impact of legal norms, including business law, on management accounting processes and procedures, with particular emphasis on costing methodologies and cost accounting systems [P7S\_WG\_01].

The student evaluates complex financial and organizational relationships in network organizations, such as corporations and holding companies, from a management accounting perspective, focusing on cost management and operational efficiency [P7S\_WG\_06].

The student explains the role of management accounting in management science and its application in strategic cost management [P7S\_WG\_08]

The student characterizes the basic principles and methods of management accounting and describes their application [P7S\_WK\_03].

### Skills

The student uses analytical skills to solve specific management problems in the field of management accounting, including the development and implementation of cost accounting and budget planning systems [P7S\_UW\_04].

The student analyzes the impact of social phenomena on management accounting, using theoretical knowledge to evaluate the effectiveness and efficiency of organizations [P7S\_UW\_05].

The student efficiently uses legal, professional and ethical standards in the context of management accounting, especially in the analysis and evaluation of cost systems and their impact on management decisions [P7S\_UW\_08].

The student effectively collaborates and leads a team in the implementation of tasks related to management accounting, ensuring appropriate communication and coordination of activities [P7S\_UO\_01].

The student identifies new trends and methods in management accounting and applies them to professional practice, demonstrating an understanding of the importance of continuous improvement in this field [P7S\_UU\_01].

### Social competences

The student analyzes and evaluates cause-and-effect relationships in the achievement of corporate financial objectives, using management accounting tools for effective cost planning and control [P7S\_KK\_02].



The student makes substantive contributions to the design and implementation of management accounting systems that support the implementation of business projects [P7S\_KO\_01].

The student plans and manages business projects using advanced management accounting tools, including budgeting and strategic controlling [P7S\_KO\_03].

The student is aware of the ethical requirements of the profession and applies the principles of professional ethics in the practice of management accounting, taking into account the diversity of cultures and views in making financial decisions [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., Szafranski 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, Szafranski 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) <sup>1</sup>	50	2,0

<sup>1</sup> delete or add other activities as appropriate