

**Field of study:****Finance and Accounting****Subject: Managerial Accounting**

Level of study: graduate studies

System of study: Full-time

Profile of studies: general academic

Subject: Managerial Accounting

**Form of classes and the ECTS points**

	Number of hours	ECTS points	Credit
lectures	33		exam
exercises	33		credit with mark
Total	66	6	

**Aims of teaching**

a) Purpose of study: Familiarizing students with the cost accounting, budget process, and function of the cost center accountability together with rules of their estimation.

b) Familiarizing students with the usefulness of the cost information for making decisions in the short and long-term in the enterprise.

c) Purpose of education: Preparing students to use gained knowledge in a practical application.

## Intended learning outcomes

KNOWLEDGE		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_W1	Has knowledge for analyzing the influence of costs on effectiveness and performance of the company	FiR_WG06_Mgr FiR_WG19_Mgr
P_W2	Knows and understands the principles of cost control in the enterprise	FiR_WG09_Mgr
SKILLS		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_U1	Is able to use theoretical knowledge for preparing budgets and make plans in the organization	FiR_UW06_Mgr
P_U2	Has the ability to assess the functioning of responsibility centers in an enterprise	FiR_UK01_Mgr
SOCIAL COMPETENCES		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_K1	Recognizes the importance of scientific knowledge in finance and accounting in solving theoretical and practical problems	FiR_KK02_Mgr

## Course content

NUMBER	DESCRIPTION	FORM OF CLASSES	NUMBER OF HOURS
1	Basic knowledge for management accounting	lectures	3 / 3
2	Variable, absorption, and standard costing in managers decisions	exercises	3 / 3
3	Cost categories and cost classification in managers decisions	lectures	1 / 1
4	Cost calculation in managerial decisions	lectures	3 / 3
5	Job-order, process and ABC costing in practice	exercises	3 / 3

NUMBER	DESCRIPTION	FORM OF CLASSES	NUMBER OF HOURS
6	Cost Costing dilemmas in managerial decisions	lectures	1 / 1
7	Budgeting in managers' decisions and Flexible Budgets and Overhead Analysis	lectures	3 / 3
8	Budgeting in practice	exercises	3 / 3
9	ABC and ABB in budgeting	lectures	1 / 1
10	Variable overhead variances and Fixed overhead variances	lectures	3 / 3
11	Budgeting and proforma balance and income statement	exercises	3 / 3
12	Difference between Budgeting and Forecasting	exercises	1 / 1
13	Break-Even and Contribution Analysis	lectures	2 / 2
14	Break-Even Analysis in practice	exercises	1 / 1
15	Cost Behavior and the Relationship to the Budgeting Process	lectures	2 / 2
16	Cost Behavior in cost concepts	exercises	2 / 2
17	Balance Scorecard for management accounting	lectures	2 / 2
18	Strategic Management of Costs, Quality, and Time	lectures	2 / 2
19	Managerial Application: Quality, Reputation, and Ethics	exercises	2 / 2
20	Capital Budgeting and Cost Analysis	lectures	2 / 2
21	Capital budgeting analyzes	exercises	3 / 3
22	Cost-volume profit relationship	lectures exercises	3 / 6 3 / 6
23	Performance Evaluation and Decentralization	lectures exercises	2 / 5 3 / 5
24	Short-Run Decision Making: Relevant Costing	lectures exercises	3 / 9 6 / 9

## Conditions of completion

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### LECTURES

TYPE OF CREDIT	CREDIT INFLUENCE (IN %)
Exam (for the lecturers only)	90
Class work	10

### EXERCISES

TYPE OF CREDIT	CREDIT INFLUENCE (IN %)
Class work	10
Exercises final credit	90

## Teaching methods

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- Analysis of practical case studies
- lectures with discussion
- case studies
- exercises
- lectures accompanied by an analysis of case studies

## Reading (compulsory)

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- Debarshi Bhattacharyya. Management Accounting 2011
- Rao M.E. Thukaram. Management Accounting 2007

## Reading (additional)

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- Colin Drury. Management Accounting for Business 2005

## Odniesienie efektów przedmiotowych do efektów kierunkowych, treści kształcenia, metod weryfikacji

SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
<b>KNOWLEDGE</b>			
P_W1	FiR_WG06_Mgr FiR_WG19_Mgr	1 2 3 4 6 10 13 14 15 16 20 21 22 23	exam
P_W2	FiR_WG09_Mgr	1 2 3 5 6 13 16 21 24	exam
SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
<b>SKILLS</b>			
P_U1	FiR_UW06_Mgr	2 7 8 9 10 11 12 15 18 20 23	exam
P_U2	FiR_UK01_Mgr	8 19 22 23	exam

SYMBOL	REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME	REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT	REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS
<b>SOCIAL COMPETENCES</b>			
P_K1	FiR_KK02_Mgr	4 5 6 7 9 11 12 17 18 19 20 21 22 24	exam