

1. Course information in compliance with the Study Programme of MANAGEMENT									
Course Name: <b>Managerial Accounting</b>							Course Code: <b>C17</b>		
Type of studies: <b>Bachelor's Full-time / Part-time</b>				Profile of education: <b>PRACTICAL</b>			Specialization scope: <b>all</b>		
Year: <b>III</b> Term: <b>6</b>				Course /module status: <b>obligatory / field course</b>			Course / module language: <b>English</b>		
Type of classes	Lectures	Practical classes			Total	consultation	ECTS Credits		
		tutorials	laboratory classes	seminars			Classes with lecturer	Independent work of student	Total
Teaching Hours Full time studies	15	-	15	-	30	3	1,2	0,8	2
including practical classes	-	-	15	-	15	2	0,6	0,4	1
Teaching Hours Part time studies	10	-	10	-	20	2	0,8	1,2	2
including practical classes	-	-	10	-	10	1	0,4	0,6	1
Form of examination	Graded pass / Exam								
Course / module Coordinator	dr inż. Ewa Łączek-Tarazewicz								
Lecturers	dr inż. Ewa Łączek-Tarazewicz, mgr Agata Haręża								
Priority effects of the item specified in the Senate resolution			Z_W07, Z_W08, Z_U02, Z_U05, Z_K02						
2. Lecturer tasks									
Course learning objectives:									
The aim of classes is to familiarize the students with the methods and principles used in management accounting and to make students aware of its need to apply in business entities.									
Subject code	Expected learning outcomes							Reference to learning outcomes for the field of Management	

Knowledge		
<b>W_01</b>	Students have advanced knowledge of the competences of managers and entrepreneurs, conditioning the effectiveness of their actions, including psychological and organizational.	<b>Z_W07</b>
<b>W_02</b>	Students know and understand the basic issues related to economic, legal, ethical and other conditions of professional activity, including the basic concepts and principles of industrial property protection and copyright as well as the basic principles of creating and developing various forms of entrepreneurship.	<b>Z_W08</b>
Skills		
<b>U_01</b>	Students are able to select appropriate sources and information for the correct analysis of the causes and course of processes in the field of management at the level of business entities and the acquisition, interpretation and use of advanced theoretical and practical knowledge in order to assess and analyze their market situation.	<b>Z_U02</b>
<b>U_02</b>	Students are able to apply appropriate research methods in the analysis of phenomena and processes occurring in the organization and society, as well as select and apply appropriate mathematical and statistical methods and tools as well as advanced information and communication techniques for the interpretation and forecasting of industry phenomena..	<b>Z_U05</b>
Social competence		
<b>K_01</b>	Students are able to fulfill social obligations, co-organize activities for the benefit of the social and professional environment, initiate activities for the public interest and think and act in an entrepreneurial way.	<b>Z_K02</b>
Topics of particular classes with the number of hours		
<p style="text-align: center;"><b>LECTURES</b> <b>(Theoretical classes)</b></p> <ol style="list-style-type: none"> <li>1. The concept, tasks and functions of management accounting. (D1 / W1)</li> <li>2. The role of management accounting in decision making (D1 / W1)</li> <li>3. Measurement of costs and benefits in management accounting. (D2 / W1)</li> <li>4. Short-term decisions based on the analysis of the cost relationship: production volume, profit and the concept of the margin to cover, calculation of the break-even point (D2 / W1)</li> <li>5. Decentralization of management, centers of responsibility, measures of effectiveness evaluation, activities of centers of responsibility. (D1 / WN1)</li> <li>6. Calculus of efficiency and long-term decisions (D2 / W1)</li> <li>7. A modern system of measurement and evaluation of achievements in an enterprise, the use of management systems that use non-financial performance measurement measures, a balanced achievement card (D1 / W1)</li> <li>8. Break-even point in the activities of the organization. Break-even concept and diagram. Break-even point in the activities of the organization. Break-even point and cash flow and income tax. (D2 / W1)</li> <li>9. Calculations and price decisions. Object, essence and tasks of calculation. Goals, moment and types of calculations. Split Calculation. Additional calculation. (D2 / W1)</li> <li>10. Classification and recording of the organization's revenues. The concept, classification and structure of revenues. Extraordinary losses and gains. Structure of the financial result. Variants of the profit and loss account. (D1 / W1)</li> </ol> <p>D = Daily students (week-day) W = Weekend students</p>		

**LABORATORY**  
**(Practical classes)**

1. Classification of costs in the activities of the organization of the enterprise. (D1 / W1)
2. Classification criteria and cost cross-sections for billing purposes (D1 / W1)
3. Classification criteria and cost sections for calculation purposes. (D1 / W1)
4. Classification criteria and cost sections for decision-making and control purposes. (D1 / W1)
5. Full cost account and variable cost account. (D2 / W1)
6. Use of the break-even point in the activities of the organization. (D2 / W1)
7. Use of calculation in cost accounting and pricing decisions. (D2 / W1)
8. Records of revenues and results. (D2 / W1)
9. Budgeting of costs and revenues. (D2 / W1)
10. Controlling. (D2 / W1)

D = Daily students (week-day)

W = Weekend students

Methods of teaching	Presentation, solving examples.				
Literature	1. B. Alnoor, D. Srikant, Management and Cost Accounting, Pearson Education 2019 2. K. Heisinger, J. Hoyle, Managerial Accounting, Saylor Foundation 2018				
Optional Literature	1. M. P. Holtzman, Managerial Accounting for Dummies, John Wiley & Sons; Edycja UK 2018 2. E. Noreen, P. Brewer, R. Garrison, Introduction to Managerial Accounting, McGraw-Hill 2021 3. Rachunkowość zarządcza, Wydanie VI zmienione i rozszerzone, Praca zbiorowa pod redakcją Teresy Kiziukiewicz, EKSPERT Wydawnictwo i Doradztwo, Wrocław 2019, 4. Rachunkowość zarządcza, Wydanie VII zmienione i rozszerzone z uwzględnieniem nowelizacji ustawy o rachunkowości, Część II, Zadania z rozwiązaniami, Praca zbiorowa pod redakcją Teresy Kiziukiewicz, EKSPERT Wydawnictwo i Doradztwo, Wrocław 2021.				
3. Tasks and time of independent student work					
Tasks descriptions		Number of hours		ECTS Credits	
		Full-time	Part-time	Full-time	Part-time
The tasks of theoretical		10	15	0,4	0,6
Studying literature		5	5	0,4	0,6
Preparation for classes and exam		5	10		
The tasks shaping practical skills		10	15	0,4	0,6
Classification of costs in the activities of the organization of the enterprise.		3	5	0,4	0,6
Full cost account and variable cost account.		3	5		
Budgeting of costs and revenues.		4	5		

TOTAL student workload in hours		20	30	0,8	1,2
<b>4. Methods of verification and documentation of the learning outcomes assessment</b>					
Symbol of learning outcomes	Methods of verification and documentation				
W_01, W_02	Exam / test				
U_01, U_02	Entry test/ test / homework				
K_01	Problem solving / case studies / discussions				
	<p><b>Basic criteria of assessment:</b></p> <p><b><u>Exam</u></b></p> <p>Single-choice test checking the knowledge of the lectured issues, the condition for passing it is obtaining a minimum of 51% of possible points.</p> <p><b><u>Test</u></b></p> <p>Test on solving selected practical problems, consisting of solving three accounting problems. The condition for passing it is obtaining a minimum of 51% possible to score points.</p> <p>Presence and individual work during classes.</p> <p>The final, modular grade consists of 50% of the exam grade and 50% of the tutorial / laboratory grade.</p>				