FACULTY OF COMPUTER SCIENCE AND MANAGEMENT

SUBJECT CARD

Name in Polish Rachunkowość zarządcza
Name in English Management Accounting
Main field of study (if applicable): Management
Specialization (if applicable): Business Information Systems
Level and form of studies: 2nd level, full-time
Kind of subject: obligatory
Subject code FBZ1201
Group of courses NO

	Lecture	Classes	Laboratory	Project	Seminar
Number of hours of organized classes in University (ZZU)	**15**	**15**			
Number of hours of total student workload (CNPS)	**60**	**60**			
Form of crediting	**crediting with grade**	**crediting with grade**			
For group of courses mark (X) final course					
Number of ECTS points	**2**	**2**			
including number of ECTS points for practical (P) classes		**2**			
including number of ECTS points for direct teacher-student contact (BK) classes	**0,5**	**0,5**			

*delete as applicable

PREREQUISITES RELATING TO KNOWLEDGE, SKILLS AND OTHER COMPETENCES
1. Students should have basic knowledge of accounting and finance
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SUBJECT OBJECTIVES
C1 Acquiring knowledge about the essence of management accounting and cost accounting models, their genesis and classification and specificity of traditional and contemporary management strategies
C2 Gaining the ability to analyze the costs of planning, forecasting and optimization and calculation in the context of a managerial point of view

SUBJECT EDUCATIONAL EFFECTS
relating to knowledge:
PEK_W01 has ordered knowledge of the essence of management accounting and cost accounting, and their genesis and stages of development in Poland and abroad.
PEK_W02 has and knows the methods and concepts of costing and management accounting tools
relating to skills:
PEK_U01 able to exchange and discuss and identify the differences between cost accounting models and their impact on the financial result.
PEK_U02 can perform calculations of costs and perform analysis of the costs of planning, forecasting and optimization, is able to prepare the operating budget and budget flexibility for small business and the capital budget for a simple project.
relating to social competences:

PEK_K01 recognizes the importance of management accounting in business practice, can predict the potential impact of the decision

PROGRAMME CONTENT

Form of classes – lecture		Number of hours
Lec 1	*Managerial Accounting - its place in the management information system -Introduction*	2
Lec 2	*Grouping and procedure-cost accounting principles, stages, directions cost of the product cost allocation, multi-assortment breakeven analysis*	2
Lec 3	*Calculation costly bill creature, object, - accounting planning and control*	2
Lec 4	*Budgeting - Budget exemplary job functions, the capital budget*	2
Lec 5	*Management and control systems and accounting decision-making short-term bills flexible budget, budget deviations rolling and analysis of the budget, the efficiency of investment.*	2
Lec 6	*Cost accounting models in management accounting - the essence and types: variable cost accounting, cost accounting standard full cost accounting. Cost of product costing system tasks; Process costing systems. The allocation of overheads: the method of variable costs; absorption method.*	2
Lec 7	*Other models of cost accounting and cost management -SYSTEM pricing decisions: life-cycle costing of products, target costing, ABC, costing continuous improvement, cost accounting quality*	2
Lec 8	*Final test*	1
	Total hours	15
Form of classes – class		Number of hours
Cl 1	*Grouping costs in the accounting records. Introduction: financial vs managerial accounting*	1
Cl 2	*Settlement of costs. Cost behavior models*	2
Cl 3	*Costing spreadsheet .Cost-Volume-Profit Analysis*	2
Cl 4	*Sensitivity analysis breakeven. Break-even Point Analysis for many*	2
Cl 5	*Pricing and selection of product structure*	2
Cl 6	*Bills of costs*	2
Cl 7	*How to prepare a budget for your business model -case study – case*	2
Cl 8	*How much the product costs – cost calculation using spreadsheet*	2
	Total hours	15

TEACHING TOOLS USED

N1. lecture
N2. multimedia presentation

N3. practical exercises: case studies and tasks

EVALUATION OF SUBJECT EDUCATIONAL EFFECTS ACHIEVEMENT

Evaluation (F – forming (during semester), C – concluding (at semester end)	Educational effect number	Way of evaluating educational effect achievement
F1	PEK_W01 PEK_W02 PEK_U01 PEK_U02	series of homeworks (problems to solve) – done correctly and on time
C class attendence and final test (multiple choice) score min 50%		

PRIMARY AND SECONDARY LITERATURE
PRIMARY LITERATURE: [1]   Wnuk-Pel, Tomasz. Management accounting innovations [Dokument elektroniczny] : the Case of ABC in Poland / Tomasz Wnuk-Pel Łódź : Wydawnictwo Uniwersytetu Łódzkiego, 2013 [2]   Kimmel, Paul D. Accounting : tools for business decision making / Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso 4th ed. Hoboken : John Wiley & Sons, cop. 2011. [3]   Quantitative methods in accounting and finance [Dokument elektroniczny] / ed. by Edward Nowak, Ruslan Motoryn. Wrocław : Publishing House of Wrocław university of Economics, 2012 [4]   Horngren Ch.T., Sundem G.L., Stratton W.O., Introduction to Management Accounting. Prentice Hall, 2002 **SECONDARY LITERATURE:** [1]   Atkinson A.A., Banker R.D., Kaplan R.S., Young S.M., Management Accounting. Prentice Hall, 1995 [2]   Burch J.G., Cost and Management Accounting. A Modern Approach. West Publishing Co. 2001 [3]   Garrison R.H. , Noreen E.W., Managerial Accounting, IRWIN, 1994 [4]   Horngren Ch.T., Foster G., Datar S.M., Cost Accounting. A Managerial Emphasis. Prentice-Hall, 1994 [5]   Ostwald P.F., Cost Estimating. Prentice-Hall, 1984
SUBJECT SUPERVISOR (NAME AND SURNAME, E-MAIL ADDRESS)
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MATRIX OF CORRELATION BETWEEN EDUCATIONAL EFFECTS FOR SUBJECT
Management Accounting
AND EDUCATIONAL EFFECTS FOR MAIN FIELD OF STUDY **Management**
AND SPECIALIZATION **Business Information Systems**

Subject educational effect	**Correlation between subject educational effect and educational effects defined for main field of study and specialization (if applicable)****	**Subject objectives*****	**Programme content*****	**Teaching tool number*****

PEK_W01 (knowledge)	K2_ZARZ_W06 S2_BIS_W02 K2_ZARZ_W11	C1	Wy 1-7	N1, N2
PEK_W02	K2_ZARZ_W06 S2_BIS_W02 K2_ZARZ_W11	C2	Wy 1-7	N1, N2
PEK_U01 (skills)	K2_ZARZ_U06, K2_ZARZ_U15, K2_ZARZ_U16, S2_BIS_U02	C2	Ćw 1-7	N3
PEK_U02	K2_ZARZ_U11, K2_ZARZ_U14, K2_ZARZ_U15,K2_ZARZ_U16	C2	Ćw 1-7	N3
PEK_K01 (competences)	K2_ZARZ_K04	C1-C2	all	N1, N2, N3