



**12S20-MANA**  
**ECTS: 1.96**  
**CYCLE: 2022L**

## Course syllabus - part A Management Accounting

### SUBJECT MATTER CONTENT

#### LECTURE

Introduction to management accounting. The concept of the essence and tasks of management accounting. The concept of resource, cost, and cost object. Division of costs in the systematic account and for management purposes. The concept, essence, and tasks of cost accounting. Traditional and modern cost accounting systems. Selected aspects of the use of activity-based costing (ABC) in company management. Managing the costs of new products and technologies. Using cost information to make price decisions.

#### CLASSES

Accounting for the costs of ancillary and social activities. Common cost accounting. Unit cost calculation methods. Absorption Costing vs Variable Costing. Activity-based costing. Methods for extracting fixed and variable costs. Breakeven Point. Cost-volume-profit analysis. Determining sales prices based on cost information. Transfer prices. Balanced Scorecard

#### TEACHING OBJECTIVE

Acquisition by students of knowledge and skills in the use of management accounting instruments in the process of decision-making, planning, and control in an enterprise, as well as shaping specific social competencies.

#### DESCRIPTION OF THE LEARNING OUTCOMES OF THE COURSE IN RELATION TO THE DESCRIPTION OF THE CHARACTERISTICS OF THE SECOND LEVEL LEARNING OUTCOMES FOR QUALIFICATIONS AT LEVELS 6-8 OF THE POLISH QUALIFICATION FRAMEWORK IN RELATION TO THE SCIENTIFIC DISCIPLINES AND THE EFFECTS FOR FIELDS OF STUDY:

##### Symbols for outcomes related to the discipline:

S/NZJA\_P7S\_KK+, S/NZJA\_P7S\_UW+++,  
S/NZJA\_P7S\_WG++, S/EFA\_P7S\_WG++,  
S/EFA\_P7S\_UW+++

##### Symbols for outcomes related to the field of study:

KP7\_KK2+, KP7\_WG2+, KP7\_UW1+, KP7\_UW4+,  
KP7\_UW2+, KP7\_WG1+

#### LEARNING OUTCOMES:

##### Knowledge:

W1 - He understands key terms in the curriculum, such as resource, cost, cost object, modern and traditional cost accounting, break-even point, standard cost, etc

W2 - He knows contemporary solutions in the field of analyzing the use of resources, managing the costs of new products and managing the achievements of the enterprise.

##### Skills:

U1 - He can use appropriate methods to isolate fixed and variable

##### Legal acts specifying learning outcomes: 684/2020

**Disciplines:** economics and finance, management and quality studies

##### Status of the course:

Obligatoryjny

**Group of courses:** B - przedmioty kierunkowe

##### Code: ISCED

**Field of study:** Management

##### Scope of

**education:** Logistics

(education offer in English)

##### Profile of education:

General academic

**Form of studies:** full-time

**Level of studies:** second degree studies

**Year/semester:** 1/2

**Types of classes:** Lecture, Classes

##### Number of hours in

**semester:** Lecture: 15.00,

Classes: 30.00

##### Language of

**instruction:** Polish

##### Introductory subject:

**Prerequisites:** It is required to know the principles of recording assets, liabilities, costs, and revenues as well as financial statements of enterprises.

##### Name of the organisational unit conducting the course:

Instytut Nauk o Zarządzaniu i Jakości

**Person responsible for the realization of the course:** dr

Joanna Dynowska

**e-mail:** joannan@uwm.edu.pl

##### Additional remarks:

lectures are held every other week

costs, determine the break-even point in a single and multi-product enterprise, and set prices in the cost formula.

U2 - He can account for common costs and ancillary and social costs and determine the unit cost using the known methods.

U3 - He can determine the financial result using the cost accounting learned.

**Social competence:**

K1 - Understands the need for systematic verification and supplementing knowledge regarding the possibilities of using management accounting instruments in management.

**TEACHING FORMS AND METHODS:**

Lecture(W1;W2;K1);information lecture, explanation, problem lecture

Classes(U1;U2;U3);Auditorium exercises - subject exercises, solving

**FORM AND CONDITIONS OF VERIFYING LEARNING**

**OUTCOMES:**

Lecture: Written exam - Obtaining a positive assessment of the exercises and the written exam (W1;W2;K1);

Classes: Colloquium test - Written test 1 - determination of the unit cost using the known methods of cost calculation and settlement of common costs and costs of auxiliary and social activities Written test 2 - solution of tasks covering topics related to absorption cost accounting, variable cost accounting and activity cost accounting, Written test 3 - determination of the break-even point, division of costs into fixed and variable costs, price calculations (U1;U2;U3);

**BASIC LITERATURE:**

1. Horngren Ch. T., Foster G., Datar S. M., Teall H. D., Gowing M. P., *Cost accounting*, Wyd. Prentice Hall, R. 2007
2. Garrison R., *Managerial Accounting*, Wyd. McGraw-Hill Higher Education, R. 2017

**SUPPLEMENTARY LITERATURE:**

1. Collins J., *Business Accounting*, Wyd. Palgrave, R. 2017
2. Dynowska J., *The use of controlling and management accounting in companies operating in Poland*, Wyd. IBIMA, R. 2020

## Detailed description of ECTS credits awarded - part B

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### Management Accounting

The number of ECTS credits awarded consists of:

1. Contact hours with the academic teacher:

- participation in: Lecture	15.0 h
- participation in: Classes	30.0 h
- consultation	4.0
	Total: 49.0 h.

2. Independent work of a student:

Total: 0 h

contact hours + independent work of a student Total: 49.0 h

1 ECTS credit = 25-30 h of an average student's work, number of ECTS credit = 49.0 h : 25.0 h/ECTS = 1.96 ECTS on average: 3.0 ECTS

- including the number of ECTS credits for contact hours with the direct participation of an academic teacher: 0,00 ECTS points,

- including the number of ECTS credits for hours of independent work of a student: