

**DESCRIPTION OF THE COURSE OF STUDY  
FOR EXCHANGE STUDENTS**

<b>Kod przedmiotu</b>	0413.3ZARZ2.B/C11.RAR	
<b>Name of the course in</b>	English	<i>Management Accounting</i> Rachunkowość zarządcza
	Polish	

**1. LOCATION OF THE COURSE OF STUDY WITHIN THE SYSTEM OF STUDIES**

<b>1.1. Field of studies</b>	Management
<b>1.2. Form of studies</b>	Full Time / Part Time
<b>1.3. Level of studies</b>	II degree (Master Degree)
<b>1.4. Profile of studies</b>	Academic
<b>1.5. Person responsible for the card</b>	Prof. Anna Wójcik-Karpacz PhD
<b>1.6. Kontakt</b>	anna.wojcik-karpacz@ujk.edu.pl

**2. GENERAL CHARACTERISTICS OF THE COURSE OF STUDY**

<b>2.1. Language</b>	English, Polish
<b>2.2. Prerequisites</b>	-

**3. DETAILED CHARACTERISTICS OF THE COURSE OF STUDY**

<b>3.1. Form of classes</b>	Lecture, practical classes	
<b>3.2. Place of classes</b>	Lecture and practical classes at University	
<b>3.3. Form of assessment</b>	Lecture: exam, practical classes: graded credit	
<b>3.4. Didactic methods</b>	Lecture: method of giving: conventional (informative) lecture with the use of multimedia techniques Exercises: searching methods: exercises based on problem solving, case study, project method	
<b>3.5. Literature</b>	<b>Basic</b>	<ol style="list-style-type: none"> <li>Kotapski R., Kowalak R., Lew G., Rachunek kosztów i rachunkowość zarządcza. Kompendium wiedzy, Wydawnictwo Marina, Wrocław 2020.</li> <li>Lew G., Maruszewska E.W., Szczypa P., Rachunkowość zarządcza od teorii do praktyki, Wydanie II zmienione, CeDeWu 2021.</li> <li>Sojak S., Rachunkowość zarządcza i rachunek kosztów; Towarzystwo Naukowe Organizacji i Kierownictwa „Dom Organizatora” Toruń 2015</li> </ol>
	<b>Additional</b>	<ol style="list-style-type: none"> <li>Świderska G.K., Controlling kosztów i rachunkowość zarządcza, MAC Consulting, Difin, Warszawa 2017.</li> <li>Dobija D., Kucharczyk M., Rachunkowość zarządcza. Analiza i interpretacja, wydanie II, Wolters Kluwer, 2017.</li> <li>Bhimani A., Horngren C.T., Datar S.M., Rajan M., Management and Cost Accounting, Pearson Education; Edycja 1., 2019.</li> <li>What Is Management Accounting?: <a href="https://www.freshbooks.com/hub/accounting/management-accounting">https://www.freshbooks.com/hub/accounting/management-accounting</a></li> </ol>

**4. OBJECTIVES, SYLLABUS CONTENT**

<p><b>4.1. Subject objectives</b></p> <p><b>Lecture:</b>  <b>C1. Knowledge</b> - Knowledge of the concepts, concepts, patterns and methods of solving problems in the field of management accounting and cost accounting and the presentation of cost accounting as a cost management tool in an organization operating in an advanced economic environment and teaching the ability to apply cost accounting in practice  <b>C2. Skills</b> - The student has the ability to perceive, associate and interpret phenomena occurring in company management.  <b>C3. Social competences</b> - Student is aware of the social context of companies' activities and understands basic social phenomena.</p> <p><b>Practical classes:</b>  <b>C1. Knowledge</b> - Knowledge of selected cost accounting systems and knowledge of the possibility of using the most important management accounting tools in the management process, with particular emphasis on short-term decision making.  <b>C2. Skills</b> - Can analyze and interpret the basic economic processes that affect the company's operations  <b>C3. Social competences</b> - Understands and is prepared to take social responsibility for decisions in the functional areas of the company; is characterized by commitment to the implementation of tasks</p>	<p><b>4.2. Detailed syllabus</b></p>
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**Lecture:**

1. The essence and scope of management accounting.
2. Operational and strategic management accounting.
3. Cost classification.
4. Cost accounting as a cost management tool.
5. Modern and most important cost accounting tools and solutions.
6. Cost management tools: product life cycle costing, target costing, activity-based costing, activity-based costing, variable costing, quality costing.
7. Customer Cost Account.
8. Management accounting in the management process.
9. Break-even analysis.
10. Short-term decision calculations.
11. Pricing formulas.
12. Responsibility centers in the enterprise.
13. Operational budgeting.
14. A system for measuring the company's achievements in management accounting.

**Classes:**

1. The use of cost accounting to manage the profitability of products and customers (tasks, sample study).
2. The use of cost accounting to manage the efficiency of processes, activities and resources (tasks, sample study).
3. Ways of calculating the price (tasks).
4. Break-even sensitivity analysis (tasks).
5. Cash breakeven point (tasks)
6. Creating a customer cost account (project).
7. Implementation of the enterprise budget (draft).

**4.3. Subjects' learning outcomes**

LO	A student who has passed a subject	Reference to directional learning outcomes
In terms of <b>KNOWLEDGE:</b>		
W01	is able to analyze and interpret economic phenomena in the field of management accounting..	ZARZ2A_W01
W02	knows the terminology and scope of management accounting and knows cost accounting systems.	ZARZ2A_W16
W03	has in-depth knowledge of methods of influencing organizations	ZARZ2A_W17
in terms of <b>SKILLS:</b>		
U01	Making decisions based on information from cost accounting systems. He can use management accounting methods and tools to solve problems	ZARZ2A_U14 ZARZ2A_U18
U02	is able to analyze the issues and problems of management accounting in business management.	ZARZ2A_U05
U03	can apply the basic methods and instruments of cost accounting in solving basic decision-making problems in the area of management accounting.	ZARZ2A_U04
In terms of <b>SOCIAL COMPETENCES:</b>		
K01	is aware of the need for continuous self-education in the field of management accounting.	ZARZ2A_K05
K02	is aware of the interdisciplinary knowledge and skills needed to solve complex problems in the field of management accounting.	ZARZ2A_K02

**Ways of verifying the achievement of the learning outcomes in question**

Learning outcome	Way of verifying (+/-)																	
	Written exam			Project			Test			Presentation			Activity during classes			Team work		
	Form of classes			Form of classes			Form of classes			Form of classes			Form of classes			Form of classes		
	W	C	e-learning	W	C	...	W	C	...	W	C	...	W	C	...	W	C	...
W01	+				+			+						+			+	
W02	+				+			+						+			+	
W03	+				+			+						+			+	
U01								+						+			+	
U02								+						+			+	
U03								+						+			+	

K01	+				+			+					+			+	
K02	+				+			+					+			+	

#### 4.5. Criteria for assessing the degree of achievement of learning outcomes

Form of classes	Grade	Assessment criteria
Lecture	3	Passed the written exam at the level of 50-60% of the maximum possible number of points.
	3,5	Passed the written exam at the level of 61-70% of the maximum possible number of points
	4	Passed the written exam at the level of 71-80% of the maximum possible number of points
	4,5	Passed the written exam at the level of 81-90% of the maximum possible number of points
	5	Passed the written exam at the level of 91-100% of the maximum possible number of points
Practical classes	3	The total number of points obtained from the colloquium, activity in classes, group work and developed projects is 50-60% of the maximum number of points that can be obtained
	3,5	The total number of points obtained from the colloquium, activity in classes, group work and developed projects is 61-70% of the maximum number of points that can be obtained
	4	The total number of points obtained from the colloquium, activity in classes, group work and developed projects is 71-80% of the maximum number of points that can be obtained
	4,5	The total number of points obtained from the colloquium, activity in classes, group work and developed projects is 81-90% of the maximum number of points that can be obtained
	5	The total number of points obtained from the colloquium, activity in classes, group work and developed projects is 91-100% of the maximum number of points that can be obtained

#### 4. ECTS POINTS BALANCE - STUDENT WORKLOAD

Category	Student workload	
	Full time studies*	Part time studies*
<i>NUMBER OF HOURS IMPLEMENTED WITH DIRECT PARTICIPATION OF THE TEACHER /CONTACT HOURS/</i>	<b>50</b>	<b>25</b>
<i>Participation in lectures</i>	30	10
<i>Participation in practical classes</i>	15	10
<i>Participation in the exam</i>	3	3
<i>Consultancy</i>	2	2
<i>STUDENT'S INDEPENDENT WORK /NON-CONTACT HOURS/</i>	<b>50</b>	<b>75</b>
<i>Preparation to the lecture</i>	5	5
<i>Preparation to the practical classes</i>	25	30
<i>Preparation to the exam and test</i>	20	40
<b>TOTAL HOURS</b>	<b>100</b>	<b>100</b>
<b>ECTS Credits</b>	<b>4</b>	<b>4</b>