



DESCRIPTION OF THE SUBJECT

FIELD OF STUDY	Management
SPECIALISATION	All
MODE OF STUDY	Full-time / Part-time
SEMESTER	3

Name of the subject	Management accounting	MO_1_9
Hourly dimension of particular forms of classes	Full-time studies – 45 Part-time studies – 45	
	• lectures Full-time studies – 10 Part-time studies – 10	
	• other forms Full-time studies – 35 Part-time studies – 35	

Learning objectives:	<ul style="list-style-type: none"> – to present the principles and objectives of management accounting, – to acquaint students with the practical application of management accounting instruments in enterprise cost management, – to develop skills of collecting and processing information for the purpose of management support.
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Learning outcomes for the subject			
Number	Learning outcomes, a student who has successfully completed the course will be able to:	Reference of learning outcomes for the programme	The reference to the learning outcomes for the area
EK_W01	define terms related to managerial accounting, know the tasks and objectives of managerial accounting	K_W11	P7S_WK
EK_W02	define the principles for the use of accounting instruments, including management accounting	K_W03	P7S_WG
EK_U03	decide on the choice of appropriate management accounting instruments in solving management problems	K_U03	P7S_UW
EK_U04	apply appropriate management accounting methods in practice to selected business activities	K_U05	P7S_UW
EK_K05	present selected management accounting issues in a logical and understandable way for non-specialists	K_K04	P7S_KO
EK_K06	is aware of the importance of management accounting in management.	K_K01	P7S_KK

Content number	Educational/ curricular content	Reference to learning outcomes for the subject
	Lectures	
T_01	Management accounting for responsibility centres - its place in the management information system.	EK_W01 EK_W02
T_02	Strategic cost management concepts, and strategic planning and controlling.	EK_W01 EK_W02
T_03	Management accounting concepts for building operational cost accounting systems.	EK_W01 EK_W02
T_04	Concepts of operational budgeting of company costs.	EK_W02 EK_U04
T_05	Organisation and methodology of operational cost controlling.	EK_W01 EK_U04
T_06	Use of cost information in selected decision-making areas.	EK_W02 EK_U04
	Exercises	
T_07	Strategic cost management concepts and strategic planning and controlling - a practical dimension.	EK_U03 EK_U04 EK_K05 EK_K06
T_08	Concepts of operational corporate cost budgeting - practical application.	EK_U03 EK_U04 EK_K05
T_09	Cost controlling with selected examples.	EK_U03 EK_U04
T_10	Use of cost information in selected decision-making areas.	EK_U03 EK_U04 EK_K06

Methods and forms of teaching	Educational and curricular content
Lecture with Multimedia presentation of selected issues	
Conversation lecture	T_02 – 06
Problem-based lecture	
Informative lecture	T_01 – 06
Discussion	
Work with text	
Case study method	T_08 – 09
Problem-based learning	
Didactic/simulation game	
Exercise method	T_07 - T_10
Workshop method	
Project method	
Multimedia presentation	
Audio and/or video demonstration	
Activating methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, snowball method, constructing mind maps)	

Other (which ones?) - ...	
...	

Evaluation criteria in relation to particular learning outcomes				
Learning outcome	For the assessment 2	For the assessment 3	For the assessment 4	For the assessment 5
EK_W01	The student is unable to define terms related to managerial accounting, does not know the tasks and objectives of managerial accounting.	The student is able to define the terms related to managerial accounting to a small extent, he/she knows the tasks and objectives of managerial accounting poorly.	Students will be able to define terms related to managerial accounting, know the tasks and objectives of managerial accounting.	The student is able to define terms related to managerial accounting very well, he/she knows the tasks and objectives of managerial accounting very well.
EK_W02	The student is unable to determine the principles of application of the instruments of accounting, including managerial accounting.	The student is not able to fully independently determine the principles of application of the instruments of accounting, including managerial accounting.	The student is able to determine the principles of applying accounting instruments including management accounting.	The student is able to excel in defining the principles of applying accounting instruments including managerial accounting.
EK_U03	The student is unable to decide on the selection of appropriate management accounting instruments in solving management problems.	To a limited extent, the student is able to decide on the choice of appropriate management accounting instruments in solving management problems.	The student is able to correctly decide on the choice of appropriate management accounting instruments in solving management problems.	The student is able to make a considered and fully independent decision about the choice of appropriate management accounting instruments in solving management problems.
EK_U04	The student is unable to apply in practice appropriate methods of managerial accounting in selected business activities.	Students will be able to apply in practice appropriate management accounting methods in selected business activities.	The student is able to apply well in practice the appropriate methods of managerial accounting in selected business activities.	Students will be able to apply in practice appropriate management accounting methods in selected business activities.
EK_K05	The student is not able to present selected issues of management accounting in a logical and comprehensible way for non-specialists.	The student is able to present selected issues of management accounting in a sufficiently logical and comprehensible manner for non-specialists.	The student is able to present selected issues of management accounting in a logical and comprehensible way for non-specialists.	The student is able to present selected issues of management accounting very well, in a logical and understandable way for non-specialists.
EK_K06	The student is not aware of the importance of management accounting in management.	The student is sufficiently aware of the importance of management accounting in management.	The student is well aware of the importance of management accounting in management.	The student is fully aware of the importance of management accounting in management.

Verification of learning outcomes	EK symbols for the module/subject					
	W01	W02	U03	U04	K05	K06
Written test						
Oral exam						

Written credit	X	X	X	X		X
Oral credit						
Written colloquium	X	X	X	X		X
Oral colloquium						
Test						
Project						
Written work						
Report						
Multimedia presentation						
Inne (jakie?) – analiza przypadków	X	X	X	X	X	X
Work during exercises	X	X	X	X	X	X

Hourly teaching load and student workload	Full-time studies	Part-time studies
1. Lectures (joint participation of academics and students)	10	10
2. Other forms (joint participation of academic staff and students)	35	35
3. Consultation with the teacher	15	15
Total 1+2+3	60	60
4. Internships (carried out by students on their own)	—	—
5. Student's own work (including homework and project work, preparation for a credit/exam)	40	40
Total 4+5	40	40
SUMMARY 1+2+3+4+5	100	100
Total ECTS credits according to the study plan	4	

Reference literature	<ul style="list-style-type: none"> – Jarugowa A., <i>Rachunek kosztów i rachunkowość zarządcza</i>, SKwP, Warszawa 2002. – Nowak E. (red.), <i>Rachunek kosztów i rachunkowość zarządcza: teoria i praktyka</i>, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2011. – Sojak S., <i>Rachunkowość zarządcza i rachunek kosztów</i>. T. 1, Towarzystwo Naukowe Organizacji i Kierownictwa "Dom Organizatora", Toruń, 2012. – Sołtys D. (red.), <i>Rachunkowość zarządcza przedsiębiorstw. Rachunek kosztów</i>, Wyd AE Wrocław 2009.
Complementary literature	<ul style="list-style-type: none"> – Czubakowska K., Gabrusewicz W., Nowak E., <i>Podstawy rachunkowości zarządczej</i>, PWE, Warszawa 2006. – Kiziukiewicz T., <i>Zarządcze aspekty rachunkowości</i>, PWE, Warszawa 2003. – Szczypa P., <i>Rachunkowość zarządcza</i>, Cedewu, Warszawa 2007.