

COURSE GUIDE

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| <u>Course unit title</u> | MANAGEMENT ACCOUNTING |
| <u>Field of study</u> | MANAGEMENT |
| <u>Form of study</u> | Full time |
| <u>Level of study</u> | II-nd level |
| <u>Year</u> | II |
| <u>Semester</u> | 3 |
| <u>Responsible unit</u> | Department of Finance, Banking and Accounting |
| <u>Responsible person</u> | Dr Karolina Rybicka |
| <u>Profile</u> | academic |
| <u>Type of course</u> | major |
| <u>Number of ECTS credits</u> | 3 ECTS |

TEACHING METHODS – NUMBER OF HOURS PER SEMESTER

| LECTURE | CLASSES | LABORATORY | PROJECT | SEMINAR |
|----------------|----------------|-------------------|----------------|----------------|
| - | 30 | - | - | - |

COURSE PURPOSES

- C1. Provide students the knowledge of the role, and principles of management accounting in the enterprise
- C2. Provide students the knowledge of main methods and tools of operational management accounting
- C3. Provide students the knowledge of methods and tools of strategic management accounting

INITIAL REQUIREMENT FOR THE KNOWLEDGE, ABILITIES AND OTHER COMPETENCES

1. knowledge of basic economic categories
2. knowledge of mechanisms and functioning business units
3. knowledge of methods of management
4. knowledge of basic accounting categories
5. knowledge of basic mathematical principles in order to make calculation

THE EFFECTS OF EDUCATION

EK 1- Student knows theoretical aspects of aims and principles of management accounting

EK 2- Student can identify and classify costs for different purposes and knows traditional and modern types of costing

EK 3- Student can characterize and use instruments of operational management accounting

EK 4- Student can characterize and use instruments of strategic management accounting

COURSE CONTENT

| Teaching method – CLASSES (30 hours) | Number of hours |
|--|-----------------|
| C 1-C4 The idea and aim of management accounting. Differences between financial and management accounting. Operational and strategic management accounting. Management accounting vs controlling | 4 |
| C 5-C8 Cost as basic economic category. Classification of costs for financial accounting, planning and decision-making processes | 4 |
| C 9- C11 Costing as basic instrument of management accounting. Traditional and modern types of costing | 3 |
| C 12- C14 Absorption costing vs variable costing. Multistage and multidimensional costing in short-term decision-making process | 3 |
| C15- C16 Break Even Point analysis. Profitability analysis | 2 |
| C17-C18 Short-term decision-making costing | 2 |
| C19-C21 Budgeting as instrument of planning in the enterprise | 3 |
| C22-C23 Activity Based Management (ABC, ABM, TDABC, ABB) | 3 |
| C24-C25 Instruments of strategic management accounting: Balanced Scorecard, benchmarking | 2 |
| C26-C28 Instruments of strategic management accounting: Target Costing, Kaizen Costing, Life Cycle Costing, Quality Costing | 3 |
| C29-C30 Final Test | 2 |

TEACHING TOOLS

1. Slide projector
2. Power Point presentation
3. Blackboard, chalk, markers
4. exercises for students
5. case study

WAYS OF ASSESSMENT (F – FORMING, P – SUMMARY)

- F1. Group working
- F2. Activity
- P1. Written assessment

STUDENT WORKLOAD

| Form of activity | Average number of hours to complete the activity | |
|--|--|-----------------|
| | [h] | ECTS |
| Contact hours with the teacher | 30 | |
| Preparing to classes | 15 | |
| Getting acquainted with the indicated literature | 15 | |
| Consultation | 15 | |
| TOTAL NUMBER OF HOURS / ECTS CREDITS FOR THE COURSE | Σ 75 | Σ 5 ECTS |

BASIC AND SUPPLEMENTARY LITERATURE

Basic literature:

1. A.Jaruga, P.Kabalski, A.Szychta: *Rachunkowość zarządcza*, Wolters Kluwer, Warszawa 2010
2. *Rachunkowość zarządcza: podejście operacyjne i strategiczne*, red. I. Sobańska, C.H.Beck, Warszawa 2010
3. S.Sojak: *Rachunkowość zarządcza*, Dom Organizatora, Toruń 2003

Supplementary literature:

1. A.Karmańska : *Rachunkowość zarządcza i rachunek kosztów w systemie informacyjnym przedsiębiorstwa*, Difin, Warszawa, 2006
2. *Controlling kosztów i rachunkowość zarządcza*, Red. G.K. Świdorska Difin, Warszawa, 2010
3. E.Nowak: *Strategiczna rachunkowość zarządcza*, PWE, Warszawa, 2008

TEACHERS (NAME, SURNAME, ADRES E-MAIL)

1. dr Karolina Rybicka, rybickakarolina@wp.pl

MATRIX OF REALIZATION OF EFFECTS OF EDUCATION

| The effects of education | The reference of the effect to the effects defined for the entire program (PEK) | Course purposes | Course content | Teaching tools | Ways of assessment |
|--------------------------|---|-----------------|----------------|----------------|--------------------|
| EK1 | K_W01, K_W09, K_U06, K_U13, K_K06 | C1 | C1-C4, | 1,2,3 | P1 |
| EK2 | K_W01, K_W09, K_W18, K_U21 | C1 | C5-C8, C9-C11 | 1,2,3, 4,5 | F1,F2, P1 |
| EK3 | K_W09, K_W18, K_U02, K_U06, K_U07, K_U13, K_U21, K_K07 | C2 | C12-C23 | 1,2,3, 4, 5 | F1,F2, P1 |
| EK4 | K_W09, K_W15, K_W18, | C3 | C24-C28 | 1,2,3,4,5 | F1,F2, P1 |

| | | | | | |
|--|--|--|--|--|--|
| | K_U02, K_U06, K_U07, K_U13, K_U18, K_U21, K_K07 | | | | |
|--|--|--|--|--|--|

ASSESSMENT FORM - DETAILS

| | For grade 2 | For grade 3 | For grade 4 | For grade 5 |
|-----|---|---|--|---|
| EK1 | Student doesn't know any aims and principles of management accounting and doesn't know the idea of management accounting. | Student can define management accounting. Student knows aims and principles of management accounting. | Student can define management accounting. Student knows aims and principles of management accounting and knows differences between financial and management accounting with broad explanation. | Student can define management accounting. Student knows aims and principles of management accounting and knows differences between financial and management accounting with broad explanation. Student knows the idea of management and financial accounting. |
| EK2 | Student doesn't know any definition of cost and can't characterize any costs categories. | Student knows definition of cost, can characterize every costs categories without practical examples. | Student knows definition of cost, can characterize every costs categories with practical examples. | Student knows definition of cost, can characterize every costs categories with practical examples, can precisely characterize costing systems. |
| EK3 | Student doesn't know any operational instrument of management accounting. | Student knows some operational instruments of management accounting without practical usage. | Student knows all operational instruments of management accounting with practical usage. | Student knows all operational instruments of management accounting with practical usage and can interpret calculations. |
| EK4 | Student doesn't know any strategic instrument of management accounting. | Student knows some strategic instruments of management accounting without practical usage. | Student knows all operational instruments of management accounting with practical usage. | Student knows all strategic instruments of management accounting with practical usage and can interpret calculations. |

OTHER USEFUL INFORMATION ABOUT THE COURSE

1. Information where presentation of classes, instruction, subjects of seminars can be found, etc.:
 - Information presented during lectures and classes
2. Information about the location of the classes:

- Website of Management Department
3. Information about the date of the course (day of the week/time):
- Website of Management Department
4. Information about the consultation (time + place):
- Website of Management Department

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Signature of the responsible person