

SUBJECT CARD

Attachment No. 1 to Regulation No 3/07/2020
of 13 July 2020 on the model subject card
at the Warsaw Management University

I. GENERAL BASIC INFORMATION ABOUT THE SUBJECT (MODULE)										
SUBJECT NAME										
Management accounting										
Name of the organizational unit leading the course:				Faculty of Management and Technical Sciences						
Name of the field of study, level of education:				Management, second cycle						
Studying profile:				General academic						
Name of the specialisation:				-						
Type of learning module:				Specialised						
Year/Semester:				Year I semester 1						
Person coordinating the subject:				Mgr Barbara Zasada						
Prerequisites (resulting from the succession of subjects):				Knowledge, skills and competences acquired during first-cycle studies. Preferred majors: Management, Finance and Accounting and Economics. Ability to analyze, inference.						
II. FORMS OF CLASSES AND NUMBER OF HOURS										
	Lecture	Practical classes	Seminar	Laboratory	Workshop	Project	Seminar	Consultation	Exam/Credit	Total hours
Full-time studies	15	15								30
Part-time studies	15	15								30
III. METHODS OF TEACHING ACTIVITIES										
Forms of classes				Didactic methods						
Lecture				Feeding methods, multimedia presentations, discussions						
Practical classes				Activating exercises, problem methods, practical and activating methods of projects implemented on the basis of assumptions given by the teacher, solving tasks.						
IV. OBJECTIVE LEARNING OUTCOMES IN RELATION TO LEARNING OUTCOMES FOR THE FIELD OF STUDY AND AREAS										
No.	Description of the learning outcomes in question								Directional effect reference	
Knowledge:										
1.	The student has in-depth substantive knowledge of management accounting / scope, areas, connections / and methods of conducting research in this area.								Z02_W01 P7S_WG	
2.	The student has in-depth knowledge of contemporary concepts and methods of cost accounting and budgeting								Z02_W10 P7S_WG	
Abilities:										
1.	The student is able to identify the information needs of decision-makers in the area of management information.								Z02_U01 P7S_UW	
2.	The student is able to select and apply management accounting instruments for decision-making purposes.								Z02_U04	

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		P7S_UW		
3.	The student is able to apply concepts and instruments of management accounting in the field of enterprise cost management.	Z02_U12 P7S_UW		
Social competences:				
1.	The student is ready to think in a creative and entrepreneurial way and to apply selected methods of cost accounting when making management decisions	Z02_K06 P7S_KO		
V. CURRICULAR CONTENT (LEARNING)				
No.	Lecture:	Reference to the learning outcomes in question		
No.	Practical classes:	Reference to the learning outcomes in question		
1.	Management accounting as an information system – essence, subject, objectives and tasks, comparison with financial accounting. Case study	Z02_W01 Z02_W10 Z02_U01 Z02_U04 Z02_U12 Z02_K06		
2.	Cost classification for management accounting case studies			
3.	Methods for testing cost variability			
4.	Cost accounting models – variable cost accounting and comparison with full cost accounting			
5.	Activity cost accounting /ABC/ in operational and strategic management			
6.	Cost calculation using traditional methods			
7.	Short-term decisions. Analysis of the break-even point for single and multi-assortment production			
8.	Pricing			
9.	Multi-stage and multi-block cost and performance accounting			
10.	Cost budgeting.			
VI. METHODS OF ASSESSMENT OF LEARNING OUTCOMES				
Learning outcomes	Verification method	Form of classes in which EUS is verified (Learning outcome)		
Knowledge:				
Z02_W01 Z02_W10	Test – written exam	Lecture/ Practical classes		
Abilities:				
Z02_U01 Z02_U04 Z02_U12	Solving tasks – written exam	Lecture/ Practical classes		
Social competences:				
Z02_K06	Solving tasks – written exam. Assessment of student activity during classes	Lecture/ Practical classes		
VII. CRITERIA FOR ASSESSING ACHIEVED LEARNING OUTCOMES				
Learning outcomes	Unsatisfactory assessment The student does not know and does not understand/cannot/is not ready:	Grade range 3.0-3.5 The student knows and understands / can / is ready:	Grade range 4.0-4.5 The student knows and understands / can / is ready:	Very good rating The student knows and understands / can / is ready:

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For each of the learning outcomes identified for the knowledge, skills and competences module	The student obtains less than 50% of the max. number of points for a given effect	The student gets from 50 to 59% of the max. number of points for a given effect on a grade of 3 and The student gets from 60 to 69% of the max. number of points for a given effect per grade 3.5	The student gets from 70 to 79% of the max. number of points for a given effect per grade 4, and The student obtains from 80 to 89% of the max. number of points for a given effect per rating 4.5	The student obtains more than 89% of the max. number of points for a given effect
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VIII. STUDENT'S WORKLOAD – NUMBER OF HOURS AND BALANCE OF ECTS CREDITS

Type of activity ECTS	Student load	
	Studies Stationary	Part-time studies
Participation in didactic classes (lectures, practical classes, tutorials, project, laboratories, workshops, seminars) – SUM of hours – from point II	30	30
Exam/Credit	1	1
Participation in the consultations	1	1
Project / Essay		
Independent preparation for didactic classes	9	9
Preparing to pass a didactic class	9	9
Total student workload (25h = 1 ECTS) TOTAL hours/ECTS	2 ECTS/50h credits	2 ECTS/50h credits
Student load in classes in direct contact with the teacher	30	30
Student load in practical classes		
Student load in practical vocational preparation classes		
Student load in research preparation classes		

IX. LITERATURE AND OTHER DIDACTIC MATERIALS

Basic literature:

1. M.Dobija Rachunkowość zarządcza i controlling Wydanie 2 [Management accounting and controlling Issue 2] PWN Publ. Warsaw 2019
2. I. Sobańska Rachunkowość zarządcza [Management accounting] /eBook/. University of Lodz Publ. Lodz 2018
3. E. Nowak, Rachunkowość zarządcza w przedsiębiorstwie [Management accounting in the enterprise], CeDeWu Publ. Warsaw 2017
4. G. Świdarska Controlling kosztów i rachunkowość zarządcza [Cost controlling and management accounting], Difin Publ., Warsaw 2017
5. A. Szychta, J.Dobroszek, P.Kabalski – Rachunkowość zarządcza / zadania i testy [Accounting, manager / tasks and tests] University of Lodz Press Publ., 2016

Supplementary literature:

1. G. Lew, W.Maruszewska, P.Szczypa Rachunkowość zarządcza. Od teorii do praktyki [Management accounting. From theory to practice]. CeDeWu Edition Publ., 2019
2. B. Sadowska- Rachunkowość zarządcza w systemie informacyjnym przedsiębiorstwa [Management accounting in the enterprise information system], CeDeWu Publ. Warsaw 2018
3. E. Nowak : Zaawansowana rachunkowość zarządcza [Advanced management accounting] PWE Publ., Warsaw, 2017
4. A.Jaruga, P. Kabalski, A. Szychta. Rachunkowość zarządcza [Management Accounting], Wolters Kluwer Polska Publ. Warsaw 2014

Other teaching materials: