

Subject				
Managerial Accounting				
ECTS code	Semester	Faculty: Finance		
	1	Major: Finance and Accounting		
		Corporate Finance and Accounting		
Faculty:				
Lecture: Danuta Krzywda Ph.D., Joanna Krasodomska Ph.D., Marcin Kędzior Ph.D., Konrad Grabiński Ph.D., Bartłomiej Wrona Ph.D., Konrad Stępień Ph.D., Małgorzata Szulc Ph.D., Mariusz Andrzejewski Ph.D., Katarzyna Świetla Ph.D., Anna Szkarłat Ph.D., Halina Soczówka Ph.D., Łukasz Górka Ph.D., Elżbieta Pogodzińska-Mizdrak Ph.D., Bogusława Bek-Gaik Ph.D., Krzysztof Jonas Ph.D., Ewa Babuška Ph.D., Jerzy Hejnar Ph.D.				
Classes: Joanna Krasodomska Ph.D., Marcin Kędzior Ph.D., Konrad Grabiński Ph.D., Bartłomiej Wrona Ph.D., Konrad Stępień Ph.D., Małgorzata Szulc Ph.D., Mariusz Andrzejewski Ph.D., Katarzyna Świetla Ph.D., Anna Szkarłat Ph.D., Halina Soczówka Ph.D., Łukasz Górka Ph.D., Elżbieta Pogodzińska-Mizdrak Ph.D., Bogusława Bek-Gaik Ph.D., Krzysztof Jonas Ph.D., Paweł Zieniuk M.A., Magdalena Śliwińska-Grzegorzczak M.A., Ewa Grabowska-Kaczmarczyk M.A., Anna Mazurczak M.A., Witold Furman M.A., Paweł Ożga M.A.				
System of studies:				
part time, second degree				
Subject status	Pass requirement	Number of contact hours		ECTS points
		Lectures	Classes	
	written exam	18	18	5
Teaching language				
English				
Subject provisions and objectives (including the expected can-do of students on completion of the course)				
Management accounting is considered to be a very important element in the overall process of modern enterprise management. This system provides financial information and other types of information, whose principal aim is to assist managers in pursuit of the achievement of the organization objectives. The aim of the course is to familiarize the audience with the basics of management accounting and its tools used in corporate practice.				
Teaching curriculum ( in case of prescribed subjects, compliance with the standards, maximum 15 topics)				
1. Management accounting definition and functions				
2. Classification of costs				
3. Absorption costing and marginal costing				
4. Job costing				
5. Process costing				
6. Short-term decision making				
7. Relevant costs, pricing and decisions under uncertainty				
8. Capital investment appraisal				
9. Capital budgeting applications				
10. Preparing a budget				
11. Control through budgeting				
12. Business strategy and management accounting				

<b>Class topics</b> (maximum 15 topics)
<ol style="list-style-type: none"> <li>1. Classification of costs for the purposes of management</li> <li>2. Cost accounting in decision making (lower price limits, optimal production volume/sales, other decision-making problems)</li> <li>3. Budgeting of costs and results</li> <li>4. Analysis of variance</li> </ol>
<b>Introductory topics</b>
Financial Accounting
<b>Teaching methods</b>
Lecture, case studies, assignments
<b>Basic literature and other sources</b>
P. Weetman, <i>Management Accounting</i> , Pearson Education, 2006.
<b>Pass requirements for signature/examination</b>
Classes: Participation and active contribution during the classes, mid-term and final assignment
Final examination (written)
<b>Examples of questions for tests and examinations</b>