

Syllabus	
Course code	-
Course name	Management Accounting
Course version	1
A. The location of the course in the study system	
Level of education	2
Degree level	-
A form of study	Erasmus Exchange
Field of study	Management Engineering
Profile of study	general academic
Specialization	-
Unit administrating course	Faculty of Management
Unit implementing course	Faculty of Management
Course coordinator	Sobczak Lidia
B. General characteristics of the course	
Block	General
Group of courses	-
Level of the course	-
Course status	elective
Course language	English
Semester	-
Academic year	2018/19
Prerequisites	Knowledge in financial accounting
The minimum number of students	from 25 students, up to the limit of seats in the room (exercise) no limits for students (lecture)
C. Learning outcomes and teaching methods	
Aim of the course	Transfer of knowledge in the field of problem solving methods in the organization, training the skills of its application in typical problem situations and arousing the need to constantly supplement and update it.
Assessment methods	<p>A. Lecture: 1. <i>Formative assessment:</i> assessment of participation in collective work 2. <i>Summative assessment:</i> written test; rating in the range of 2 - 5; pass: getting the grade ≥ 3</p> <p>B. Exercises: 1. <i>Formative assessment:</i> assessment of participation in collective, individual and group work 2. <i>Summative assessment:</i> written test; rating in the range of 2 - 5; pass: getting the grade ≥ 3</p> <p>E. Final grade in the subject: calculation formula of the final grade: $0.6 \times \text{lecture grade} + 0.4 \times \text{classes grade}$</p>
Learning outcomes	See Table 1
Form of classes and weekly dimension (number of hours per semester)	lecture 28 exercises 14 laboratories 0 projects 0

The course content	<p>A. Lecture:</p> <ol style="list-style-type: none"> 1. Cost classification 2. Cost behaviour 3. Marginal and absorption costing 4. Job, batch and process costing 5. Pricing 6. Cost –Volume – Profit (CVP) analysis 7. Relevant costing and decision making 8. Variance analysis 9. Budgeting <p>B. Exercises:</p> <ol style="list-style-type: none"> 1. Job, batch and process costing 2. Pricing 3. Cost –Volume – Profit (CVP) analysis 4. Relevant costing and decision making 5. Budgeting
Learning outcomes	See Table 1
Exam	E
Literature	<p><i>Obligatory:</i></p> <ol style="list-style-type: none"> 1. Burns J., Quinn M., Warren L., Oliveira J., 2013. <i>Management accounting</i>. Maidenhead: McGraw-Hill Education 2. Drury C., 2018. <i>Management and Cost Accounting</i>. Andover: Cengage Learning EMEA <p><i>Supplementary:</i></p> <ol style="list-style-type: none"> 1. CIMA, 2016. <i>Fundamentals of management accounting</i>. Wokingham : Kaplan Publishing
Course website	www.olaf.wz.pw.edu.pl
D. The student workload	
Number of ECTS credits	6 ECTS
Total hours of student work related to the learning outcomes achievement (description):	6 ECTS: 28h lecture + 14h exercise + 10h consultations + 20h preparation for the exam + 15h preparation for classes + 10h preparation for passing the classes + 3h literature study + 10h self-study + 20h case study + 20h group work evaluation = 150h
The number of ECTS credits for courses that require the direct participation of teachers	2,08 ECTS: 28h lecture + 14h exercise + 10h consultations = 52h
The number of ECTS credits that the student obtains during the practical classes	4,88 ECTS: 14h exercise + 10h consultations + 20h preparation for the exam + 15h preparation for classes + 10h preparation for passing the classes + 3h literature study + 10h self-study + 20h case study + 20h group work evaluation = 122h
E. Additional Information	
Remarks	-
Date of last update	-

Table 1

General academic profile			
Subject effects		Reference to the 2nd degree of PRK characteristics	Reference to the 1st degree of PRK characteristics
Knowledge			
Effect:	The student has knowledge of the basics of cost	I.P7S_WG.o	P7U_W

	accounting and cost control		
Effect code:	I2_W03		
Verification:	Written test		
Effect:	The student knows specific decision criteria and price formulas and has knowledge about methods of solving typical decision problems in an enterprise	I.P7S_WG.o	P7U_W
Effect code:	I2_W03		
Verification:	Written test		
Effect:	The student has knowledge of budgeting costs, revenues and results and knows modern systems of measurement and evaluation of achievements in the company	I.P7S_WG.o	P7U_W
Effect code:	I2_W03		
Verification:	Written test		
Abilities			
Effect:	The student is able to measure the cost and profitability of distinguished objects, analyze the level and structure of costs	I.P7S_UW.o	P7U_U
Effect code:	I2_U03		
Verification:	Written test		
Effect:	Student is able to calculate sales prices, upper and lower price limits and prepare alternative solution calculations and analyze their impact on the entity's result in the current and future period	I.P7S_UW.o	P7U_U
Effect code:	I2_U03		
Verification:	Written test		
Effect:	The student is able to draw up partial budgets and evaluate their performance and measure achievements in the company	I.P7S_UW.o	P7U_U
Effect code:	I2_U03		
Verification:	Written test		
Social Competence			
Effect:	The student is aware of the deficiencies in their own knowledge and / or the ability to apply it and has the need to supplement them	I.P7S_KK	P7U_K
Effect code:	I2_K02		
Verification:	Assessment of participation in collective and group work		
Effect:	The student understands the need to cooperate with others in solving problems in the enterprise	I.P7S_KO	P7U_K
Effect code:	I2_K03		
Verification:	Assessment of participation in collective and group work		