

STUDY MODULE DESCRIPTION FORM		
Name of the module/subject Managerial accounting		Code 1011102311011144997
Field of study Management - Full-time studies - Second-cycle	Profile of study (general academic, practical) (brak)	Year /Semester 1 / 1
Elective path/specialty Enterprise Management	Subject offered in: Polish	Course (compulsory, elective) obligatory
Cycle of study: Second-cycle studies	Form of study (full-time, part-time) full-time	
No. of hours Lecture: 15 Classes: - Laboratory: 15 Project/seminars: -		No. of credits 4
Status of the course in the study program (Basic, major, other) (brak)		(university-wide, from another field) (brak)
Education areas and fields of science and art social sciences Economics		ECTS distribution (number and %) 4 100% 4 100%
Responsible for subject / lecturer: dr inż. Maciej Szafranski email: maciej.szafranski@put.poznan.pl tel. +48 61 665 34 03 Wydział Inżynierii Zarządzania ul. Strzelecka 11 60-965 Poznań		Responsible for subject / lecturer: dr inż. Marek Miadowicz email: Marek.Miadowiczi@put.poznan.pl tel. +48 61 665 34 03 Wydział Inżynierii Zarządzania ul. Strzelecka 11 60-965 Poznań
Prerequisites in terms of knowledge, skills and social competencies:		
1	Knowledge	Student has a basic knowledge of business management and accounting.
2	Skills	Student has the ability to perceive, associate and interpret phenomena occurring in company management, Students can interpret and describe fundamental economic laws and processes that affect company's activity
3	Social competencies	- Student is aware of the social context of companies? activity and understands basic social phenomena, - Student understands and is prepared to take on social responsibility for decisions in functional areas of a company - has the ability to speak out in front of the group and is able to present his/her views on the discussed issues, - is characterized by a commitment to complete the tasks
Assumptions and objectives of the course: The aim of the course is to acquire knowledge, skills and competences in regard to the concepts, notions, patterns and methods of solving problems in the field of managerial accounting		
Study outcomes and reference to the educational results for a field of study		
Knowledge:		
1. Can describe and analyze economic phenomena in the field of managerial accounting - [K2A_W01] 2. Knows the terminology and scope of managerial accounting - [K2A_W05] 3. Knows the traditional and selected modern cost accounting systems - [K2A_W09] 4. Has in-depth knowledge of methods of influencing the organizations - [K2A_W12] 5. Knows the cost calculation methods - [K2A_W18]		
Skills:		

<ol style="list-style-type: none"> 1. Can describe and analyze economic phenomena in the field of managerial accounting - [K2A_U01] 2. Can use the methods and tools of managerial accounting to solve problems - [K2A_U02] 3. Can combine the use of methods and tools of managerial accounting with methods and instruments of financial accounting - [K2A_U04] 4. Can formulate and analyze issues and problems of managerial accounting occurring in company management - [K2A_U05] 5. Can apply basic methods and instruments of cost calculations in solving basic decision-making problems in the area of managerial accounting - [K2A_U06] 6. Has basic skills necessary to prepare budgets for the enterprise - [K2A_U07] 7. Has the ability to understand and analyze social phenomena, enhanced by the ability to in-depth theoretical evaluation of these phenomena in selected areas, with a use of a research method - [K2A_U08]
Social competencies:
<ol style="list-style-type: none"> 1. Is aware of the need for constant self-education in the field of managerial accounting - [K2A_K01] 2. Is prepared to actively participate in groups and organizations active in the area of managerial accounting - [K2A_K02] 3. Is able to independently develop knowledge of the subject, including finding publications and materials of the subject - [K2A_K03] 4. Can make a subject-related discussion about the costs in the company, with the accounting and / or finance staff, while respecting the rules of professional ethics - [K2A_K04] 5. Can substantially contribute to the preparation of social projects - [K2A_K05] 6. Is aware of interdisciplinary knowledge and skills needed to solve complex problems in the field of managerial accounting - [K2A_K06]

Assessment methods of study outcomes	
Formative evaluation: - Lecture ? brief discussions verifying the effectiveness of the education process, adapting teaching to the level of students, and showing students the scope of the material of Managerial Accounting class, - Laboratories - current presentation of the issues carried out during laboratories Summative evaluation: - Laboratories-evaluation of proper execution of laboratory work - Lectures - a written examination, lasting about 60 minutes. Consisting of theoretical questions requiring the use of examples; the exam is usually carried out in the 14th week of the semester.	
Course description	
Cost, cost accounting, cost classification. Cost accounting systems. Costing methods. Traditional costing accounts. Planned Cost Accounting. Budgeting. Modern concepts of cost accounting. Managerial accounting of responsibility centers. Concepts of strategic cost management and strategic planning and controlling. Managerial accounting concepts in the construction of operational cost accounting systems. The organization and methods of operating costs controlling. The use of cost information in selected areas of decision-making	
Basic bibliography:	
<ol style="list-style-type: none"> 1. Rachunkowość zarządcza. Wprowadzenie, Mantura W., Bondarowska K., Branowski M., Goliński M., Miądowicz M., Szafranski M., Wyd. PP, Poznań, 2010 2. Rachunkowość zarządcza, Gabrusewicz W., Kamela-Sowińska A., Poetschke H., PWE, Warszawa, 2000 3. Podstawy rachunkowości zarządczej, Czubakowska K., Gabrusewicz W., Nowak E., PWE, Warszawa, 2006 	
Additional bibliography:	
<ol style="list-style-type: none"> 1. Controlling operacyjny w przedsiębiorstwie, Sierpińska M., Niedbała B., PWN, Warszawa, 2003 2. Controlling. Planowanie, kontrola, kierowanie, Vollmuth H. J., Placet, Warszawa, 2003 3. Elementy ekonomiki jakości w przedsiębiorstwach, Szafranski M., Wyd. PP, Poznań, 2007 4. Budżetowanie jako metoda zarządzania przedsiębiorstwem, Komorowski J., WN PWN, Warszawa, 1997 5. Teoria kosztów w zarządzaniu przedsiębiorstwem, Nowak E., PWN, Warszawa, 1996 6. Elementy rachunkowości dla menedżerów, Mantura W., Wydawnictwo Politechniki Poznańskiej, Poznań, 2004 	
Result of average student's workload	
Activity	Time (working hours)
1. Lecture	15
2. Preparing to pass the lecture exam	35
3. Laboratory	15
4. Preparing to pass the laboratories	30
5. Cosulations to the laboratories	5

Student's workload		
Source of workload	hours	ECTS
Total workload	150	6
Contact hours	35	1
Practical activities	14	1