



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Managerial Accounting

### Course

Field of study

Engineering Management

Area of study (specialization)

Level of study

Second-cycle studies

Form of study

full-time

Year/Semester

1/2

Profile of study

general academic

Course offered in

Polish

Requirements

compulsory

### Number of hours

Lecture

15

Laboratory classes

15

Other (e.g. online)

Tutorials

Projects/seminars

### Number of credit points

3

### Lecturers

Responsible for the course/lecturer:

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Responsible for the course/lecturer:

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### Prerequisites

Students who start taking this class should have basic knowledge of enterprise management and financial accounting. They should also be able to perceive, associate and interpret the phenomena occurring in enterprise management, be able to interpret and describe the basic laws and economic processes affecting the business. Students should be aware of the social context of business operations and understand basic social phenomena, understand and be prepared to take social responsibility for decisions in the functional areas of the enterprise, have the ability to express themselves in front of the group and be able to present their views on the topics discussed and show commitment in performing tasks



### Course objective

The objective of the course is to acquire knowledge, skills and competences in the field of concepts, issues, regularities and methods of solving problems in the field of managerial accounting.

### Course-related learning outcomes

#### Knowledge

1. P7S\_WG\_06: has in-depth knowledge of organizational relationships between organizational units of an enterprise in the field of managerial accounting.
2. P7S\_WG\_08: has in-depth knowledge of the nature of management sciences and their place, and relationships with contextual sciences in the field of managerial accounting.
3. P7S\_WG\_08: knows the terminology and scope of managerial accounting.
4. P7S\_WG\_08: knows traditional and selected modern cost accounting and cost calculation methods.
5. P7S\_WK\_03: knows the general principles of creating and developing forms of individual entrepreneurship, using knowledge of technology, economics and management in the field of managerial accounting

#### Skills

1. P7S\_UW\_04: has the ability to independently find solutions to a specific management problem as part of managerial accounting and carry out the procedure to make decisions in this regard.
2. P7S\_UW\_05: has the ability to understand and analyze social phenomena, extended by the ability to deepen theoretical assessment of these phenomena in the field of managerial accounting, using the research method.
3. P7S\_UW\_05: Is able to use managerial accounting methods and instruments to solve problems.
4. P7S\_UW\_08: efficiently uses normative systems and managerial accounting rules or can use them to solve specific problems, has extended skills in relation to the selected category of social bonds or the selected type of norms.
5. P7S\_UO\_01: can be responsible for own work and jointly implemented tasks, as well as manage team work.

#### Social competences

1. P7S\_KK\_02: notices the cause-and-effect relationships in achieving the set goals and rank the importance of alternative or competitive tasks.
2. P7S\_KO\_01: can make substantive contribution to the preparation of social projects and manage undertakings resulting from these projects.
3. P7S\_KO\_03: can plan and manage business ventures.



4. P7S\_KR\_01: is aware of the importance of professional behavior, compliance with professional ethics and respect for the diversity of views and cultures.

### Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Lecture:

formative assessment: short discussions checking the effectiveness of the education process, adapting teaching to the level of students, and showing students the scope of the material mastered within the subject Managerial accounting; Summative assessment: final test during the last class. Students receive standardized questions in the form of a test. Several different tests have been developed with questions of similar difficulty level. Students are divided into groups, and for each group the tests are selected randomly. All students have the same amount of time to solve them. The tests are cross-sectional. A condition for positive evaluation is to obtain more than 50% of points.

Laboratories:

formative assessment: current presentation of tasks carried out in laboratories; Summative assessment final assessment of the correctness of laboratory work and final test with tasks to be solved.

### Programme content

Lecture: Cost, costing, cost classification. Cost accounting systems. Costing methods. Traditional costing. Planned costing. Budgeting. Modern concepts of cost accounting. Managerial accounting of responsibility centers. Strategic cost management concepts and strategic planning and controlling. Managerial accounting concepts for the construction of operational cost accounting systems. Organization and methodology of operational cost controlling. The use of cost information in selected decision areas.

Laboratories: fixed and variable costs in the variable cost account, break-even point, sensitivity analysis in managerial accounting, simple rate of return, operating, financial and combined leverage, short-term decision making processes, value of money in time, discounting, discount methods: net present value (NPV), internal rate of return (IRR).

### Teaching methods

Lecture: informative lecture - multimedia presentation illustrated with examples given on a blackboard.

Laboratories: laboratory method - implementation of partial tasks.

### Bibliography

Basic

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.
4. Rachunkowość zarządcza i controlling, Dobija M., Wyd. Naukowe PWN, Warszawa 2002.
5. Rachunkowość zarządcza. Podręcznik ze zbiorem przykładów, Wermut J., Oddk, Warszawa, 2012.

Additional

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. Elementy rachunkowości dla menedżerów, Mantura W., Wydawnictwo Politechniki Poznańskiej, Poznań, 2004.

**Breakdown of average student's workload**

	Hours	ECTS
Total workload	75	3,0
Classes requiring direct contact with the teacher	30	1,0
Student's own work (literature studies, preparation for laboratory classes, preparation for tests) <sup>1</sup>	45	2,0

<sup>1</sup> delete or add other activities as appropriate