

COURSE GUIDE

<u>Course title</u>	Management accounting
<u>Specialization</u>	Management
<u>Form of study</u>	Full-time studies
<u>Qualification level</u>	Second-degree studies
<u>Year</u>	2
<u>Semester</u>	III
<u>Unit running the program</u>	Department of Finance, Banking and Accounting
<u>Author</u>	dr inż. Karolina Rybicka
<u>Profile</u>	General academic
<u>Number of ECTS credits</u>	3

COURSE TYPE – NUMBER OF SEMESTER HOURS

LECTURE	CLASSES	LABORATORY	PROJECT	SEMINAR
–	30	–	–	–

COURSE DESCRIPTION

COURSE OBJECTIVE

- O1. Provide students the knowledge of the role, and principles of management accounting in the enterprise.
- O2. Provide students the knowledge of main methods and tools of operational management accounting.
- O3. Provide students the knowledge of methods and tools of strategic management accounting.

INITIAL REQUIREMENT FOR THE KNOWLEDGE, ABILITIES AND OTHER COMPETENCES

- Knowledge of basic economic categories.
- Knowledge of mechanisms and functioning business units.
- Knowledge of methods of management.
- Knowledge of basic accounting categories.
- Knowledge of basic mathematical principles in order to make calculation.

THE EFFECTS OF LEARNING

- EU 1 – Student knows theoretical aspects of aims and principles of management accounting.
- EU 2 – Student can identify and classify costs for different purposes and knows traditional and modern types of costing.
- EU 3 – Student can characterize and use instruments of operational management accounting.
- EU 4 – Student can characterize and use instruments of strategic management accounting.

COURSE CONTENT

Form of teaching – CLASSES 30 hours	Number of hours
C 1-C4 The idea and aim of management accounting. Differences between financial and management accounting. Operational and strategic management accounting. Management accounting vs controlling	4
C 5-C8 Cost as basic economic category. Classification of costs for financial accounting, planning and decision-making processes	4
C 9-C11 Costing as basic instrument of management accounting. Traditional and modern types of costing	3
C12-C14 Absorption costing vs variable costing. Multistage and multidimensional costing in short-term decision-making process	3
C15-C16 Break Even Point analysis. Profitability analysis	2
C17-C18 Short-term decision-making costing	2

C19-C21 Budgeting as instrument of planning in the enterprise	3
C22-C23 Activity Based Management (ABC, ABM, TDABC, ABB)	3
C24-C25 Instruments of strategic management accounting: Balanced Scorecard, benchmarking	2
C26-C28 Instruments of strategic management accounting: Target Costing, Kaizen Costing, Life Cycle Costing, Quality Costing	3
C29-C30 Final Test	2

TEACHING TOOLS

Slide projector
Power Point presentation
Blackboard, chalk, markers
exercises for students
case study

WAYS OF ASSESSMENT (F – FORMING, P – SUMMARY)

F1. Group working
F2. Activity
P1. Written assessment

STUDENT WORKLOAD

Form of activity	Average number of hours to complete the activity	
	[h]	ECTS
Contact hours with the teacher	30	
Preparing to classes	25	
Getting acquainted with the indicated literature	10	
Consultation	10	
TOTAL NUMBER OF HOURS / ECTS CREDITS FOR THE COURSE	∑ 75	∑ 3 ECTS

BASIC AND SUPPLEMENTARY LITERATURE

Basic literature

Śnieżek E., *Financial accounting*, CCAE, Łódź 2007.
MacKenzie I., *Professional English in Use. Finance*, Cambridge University Press 2006.
Drury C., *Management Accounting for Business*, Cengage Learning EMEA, 2013.
Drury C., *Cost Accounting*, Butterworth–Heinemann Ltd, 1988.
Drury C., *Cost and Management Accounting*, Cengage Learning EMEA, 2011.
Law regulations – Accounting Act, Directives of European Union.
International Accounting Standard 12 – Income Tax.
Rayburn L.G., *Cost Accounting Using a Cost Management Approach*, Richard D. Irwin, Inc, BurrRidge 1993.
Garrison R.H., *Managerial Accounting Concepts for Planning, Control, Decision Making*, Richard D. Irwin, Inc, Homewood 1991.

Supplementary literature

Rybicka K., Use of IT Systems in Accounting of Small and Medium Sized Companies, [in:] Business Management and Corporate Social Responsibility, red. S.Łęgowik–Świącik, A. Surowiec, VSB Ostrawa, 2018.
Rybicka K., IT Systems in Supply Chain Management, International Scientific Conference – Knowledge for Market Use 2017, Ołomuniec wrzesień 2017.
Rybicka K., New Technologies – the Impact on Contemporary Management Accounting, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu nr 515, Wrocław 2018.
Rybicka K., Cost Accounting in Logistics, 32nd IBIMA Conference, 2018, Sewilla.
Rybicka K., *Costing as a source of management information in building enterprise*, [in:] Management in Sustainable Construction Industry, Wydawnictwo WZ PCZ, Częstochowa 2014.

TEACHERS (NAME, SURNAME, ADRES E-MAIL)

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MATRIX OF REALIZATION OF LEARNING EFFECTS

The learning effect	Reference to the effects of the defined effects for the entire program (PEK)	Course aims	Course content	Teaching tools	Evaluation method
EU 1	K_W1, K_W2, K_U2, K_U6, K_K1, K_K6	C1	C1–C4,	1,2,3	P1
EU 2	K_W2, K_W3 K_U2, K_U6, K_K1, K_K6	C1	C5–C8 C9–C11	1,2,3,4,5	F1,F2,P1
EU 3	K_W2, K_W3 K_U2, K_U6, K_K1, K_K6	C2	C12–C23	1,2,3,4,5	F1,F2,P1
EU 4	K_W2, K_W3 K_U2, K_U6, K_K1, K_K6	C3	C24–C28	1,2,3,4,5	F1,F2,P1

EVALUATION FORM – DETAILS

	For a grade of 2	For a grade of 3	For a grade of 4	For a grade of 5
Effect 1	Student doesn't know any aims and principles of management accounting and doesn't know the idea of management accounting.	Student can define management accounting. Student knows aims and principles of management accounting.	Student can define management accounting. Student knows aims and principles of management accounting and knows differences between financial and management accounting with broad explanation.	Student can define management accounting. Student knows aims and principles of management accounting and knows differences between financial and management accounting with broad explanation. Student knows the idea of management and financial accounting.
Effect 2	Student doesn't know any definition of cost and can't characterize any costs categories.	Student knows definition of cost, can characterize every costs categories without practical examples.	Student knows definition of cost, can characterize every costs categories with practical examples.	Student knows definition of cost, can characterize every costs categories with practical examples, can precisely characterize costing systems.
Effect 3	Student doesn't know any operational instrument of management accounting.	Student knows some operational instruments of management accounting without practical usage.	Student knows all operational instruments of management accounting with practical usage.	Student knows all operational instruments of management accounting with practical usage and can interpret calculations.
Effect 4	Student doesn't know any strategic instrument of management accounting.	Student knows some strategic instruments of management accounting without practical usage.	Student knows all operational instruments of management accounting with practical usage.	Student knows all strategic instruments of management accounting with practical usage and can interpret calculations.

OTHER USEFUL INFORMATION ABOUT THE SUBJECT

Information where presentation of classes, instruction, subjects of seminars can be found, etc.:

Information presented during lectures and classes.

Information about the location of the classes: Website of Management Department.

Information about the date of the course (day of the week/time): Website of Management Department.

Information about the consultation (time + place): Website of Management Department.