Module description (syllabus): Rachunkowość zarządcza

Module title:	**Rachunkowość zarządcza**	**ECTS**	**4**
Module title translation:	Managerial accounting		
Module for study direction:	**Ekonomia**		

Module language: **angielski**		Study level: **2**	
Study cycle: **stacjonarne**	Module status: **kierunkowy - obowiązkowy**	Semester number: **2** **semestr letni**	
Academic Year from which module description is valid :		**2020/2021**	Catalogue number: **EKR-E-2S-2-06-KO-2020-EN**

Person in charge of the module:	**Magdalena Mądra-Sawicka, dr**		
Teachers responsible for classes:			
Unit responsible for the module:	**Katedra Finansów**		
Faculty in charge:	**Wydział Ekonomiczny**		
Objectives of the module:	a. to present the issue of the cost accounting and usefulness of the cost information for taking decisions in short and long-term in the company b. introduce the usefulness of the cost information for taking decisions in short and long-term in the company **Lectures** The term and functions of managerial accounting. The term and the genesis of managerial accounting. Function and the range of managerial accounting. The managerial accounting and inquiry needs of the management. The managerial accounting, the financial accountancy, the cost accounting and controlling. The idea of cost management. The costs classification for management needs. Full absorption costing. The costs classification in full absorption costing. The costs settlement in full absorption costing. The decision usefulness of the full absorption costing. Advantages and disadvantages of the full absorption costing. The postulated costing. The prescriptive, normal and planned costing. Calculation costing. The term, the object, exercises, and types of the calculation. The simple division, with indicators and the minuend calculation. The order adding and assortment calculation. Target cost management. The issue of the target costing. The structure of the target costing. **Classes** Price calculation. The „plus cost" method. The „cost plus profit from capital". The „demand" method. Price calculations transfer. Cost accounting. The full absorption, contribution, and planned costing. The usage of cost accounting in the decision process. Activity Based Costing. The identification of the activities. The cost accounting in the ABC system. The usage of the Activity Based Costing in management. Calculation costing. The simple division, with indicators and the minuend calculation. The order adding and assortment calculation. The budgeting in the enterprise. The cost budgeting. The budgets for sale, production, and store, spend resources for direct materials, direct labor and unit costs. The profit and cash budget. The budgets of the revenues and inflows from sale as well as profits and losses. Accountability cost center. Measures and indicators of the estimation.		
Teaching forms and number of hours:	a. lectures - no of hours: full time study: 15, part-time study. 0 b. classes - no of hours: full time study: 15, part-time study. 0		
Teaching methods:	discussion, problem solving, sorce texts analysis, lectures		
Initial requirements and formal prerequisities:	The basic knowledge about accounting		
Learning outcomes:	**Knowledge - knows and understands:** 1. Understand and identify costs in the company	**Skills - can:** 2. Is able to analyze the influence of costs on effectiveness and performance of the company 3. Is able to prepare the plans in term of cost management issues for the company	**Competences - is ready for:** 4. Is ready to make the correct decision in the company in the aspect of managerial accounting
Assessement methods:			
Formal documentation of the learning outcome:	tests, exams evaluation forms (in that on attendance list)		
Elements of the final grade and their weights:			

Place of teaching:	didactic classroom and computer classroom

Teaching materials (obligatory and additional):

1. Anthony R.N., Govindarajan V., 2004. Management Control Systems. McGraw-Hill, New York.
2. Garrison R. H., Noreen E. W., Brewer P. C., McGowan A. 2010. Managerial accounting. Issues in Accounting Education, 25(4), 792-793.
3. Horngren C. T., Bhimani A., Datar S., Foster G., 2007. Management and Cost Accounting/Management and Cost Accounting Professional Questions. Prentice Hall, New Jersey.
4. Hilton R. W., & Platt, D. E. 2013. Managerial accounting: creating value in a dynamic business environment. McGraw-Hill Education.
5. Horngren C. T., Foster G., Datar S. M., Rajan M., Ittner C., Baldwin A. A. 2010. Cost accounting: A managerial emphasis. Issues in Accounting Education, 25(4), 789-790.

Remarks:
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Quantitative indicators describing the module:	
Estimated total number of student work hours (contact and own work) necessary to achieve the learning outcomes assumed for the module - on this basis, complete the ECTS field:	**100/0**
The total number of ECTS points which the student receives in module requiring direct participation of academic teachers or other persons:	**2/0 ECTS**

Table of compliance of the directional learning outcomes with the effects of the module

Outcome category	Learning outcomes for module:	Reference to effects for the study program for the direction of study	The impact of classes on the directional effect*)
Knowledge	1. Understand and identify costs in the company	EK2_KW05	3
Skills	2. Is able to analyze the influence of costs on effectiveness and performance of the company	EK2_KU02	2
	3. Is able to prepare the plans in term of cost management issues for the company	EK2_KU06	2
Competences	4. Is ready to make the correct decision in the company in the aspect of managerial accounting	EK2_KK02	2

*) 3 - advanced and detailed, 2 - significant, 1 - basic