

COURSE DESCRIPTION CARD

NOTE: If the course includes lectures and classes, the Course Description Card applies to both types of instruction.

<p>1. Course title:</p> <p>Zarządzanie dokonaniem Performance Management</p>	<p>2. Course code:</p> <p>Number of ECTS credits: 5 Course completion mode: Z Course commenced / Year 2023/24</p>
--	--

3. Major: Finance and Accounting for Business

4. Department of major coordinator: Department of Banking and Financial Markets

5. Name of course instructor:
Lecture dr hab. Andrzej Piosik, prof. UE
Classes dr hab. Andrzej Piosik, prof. UE , dr Anna Kuzior
Examiner dr hab. Andrzej Piosik, prof. UE , dr Anna Kuzior

6. Department of course instructor: Department of Accounting

7. Number of contact hours with students:

Type of instruction	Full-time study	Part-time study
Lectures	30	15
Classes	45	30
foreign language classes		
lab classes		
seminars		
e-learning		
Other		
Total hours	75	45
examination (hours)	-	-

8. Course timeframe - no. of semesters: 1 semester

Course commencement / Year 1

Course commencement / Semester 1

<p>9. Level of tertiary education: Master (second cycle)</p>	<p>10. Course status</p> <p><input checked="" type="checkbox"/> Compulsory for the major Finance and Accounting for Business</p> <p><input type="checkbox"/> Compulsory for the specialization</p> <p><input type="checkbox"/> Elective</p>
---	--

11. Course prerequisites

Compulsory: -----

Recommended: -----

12. Course objectives:

- a) To enable the students understanding of principles of financial reporting.
- b) To enable the students an understanding management control systems and their linkage with accounting.
- c) To introduce to many generally used concepts, methods and techniques of management accounting and to enable understanding of these methods.
- d) Analysis of application of accounting information systems for the purposes of strategic and operation management.
- e) To enable students to be comfortable with performance management and its relationship with strategy and accounting.

13. Teaching and learning methods:**A. Direct student-instructor contact:**

No.	Teaching methods	Description	Number of hours	
			Full-time study	Part-time study
1.	Classes and cases	Cases	19	13
2.	Exhibits and tests	Numerical examples	19	13
3.	Active Lecture	Lecture with active participation of students	15	8
4.	Lecture with cases	Lecture with cases with the use of management accounting methods	15	7
5.	Computer laboratory	Standard cost modelling	4	2
6.	Other methods	Written open book test	3	2
Total			AS: 75	AN:45

B. Self-study:

No.	Learning methods	Description	Number of hours	
			Full-time study	Part-time study
1.	Studying literature	Studying with cause and effect links	20	30
2.	Analysis of notes	Notes form lectures/classes	15	25
3.	Group work	Case studies	15	25
Total			BS: 50	BN: 80

Total AS+BS = 125

Examination (E) = 0

Total AS+BS+E= 125

Total AN+BN = 125

Examination (E) =0

Total AN+BN+E = 125

14. Key words: budgeting, financial performance, activity-based management, target costing.

15. Course content:

Accounting as an information system- users of financial information and their needs. Financial and management accounting. The basic accounting terms and concepts. Financial statement as a means of communicating financial information.

Introduction to management accounting and costing systems.

. Model of standard production and period costs [Information basis of construction standards, application of regression function in cost modelling, standard model of direct materials costs, direct labour costs, overheads, general and administrative costs, selling costs].

Basic and advanced Cost-Volume-Profit Analysis [break-even point and safety margin for one-product and multi-product Business Units, character of upper limitations of activity level, bottle-necks, optimisation of budget proposals]. Case study: "Application of linear programming in optimisation of budget proposals".

Procedure of Master Budget Developing [pyramid of plans, operation budgets - sales forecasts, the production budget, budget of costs of goods manufactured and sold, marketing and administrative budgets, cash budget, investment budgets, financial budgets].

Case study: Developing master budget in manufacturing company.

Responsibility Accounting [responsibility centres, general model of cost variance analysis, quantity and price variance, direct material variances -incl. mixed and yield variances, direct labour variances, variable overhead variances, fixed overhead under variable and absorption costing, revenue variance – incl. mixed and yield, residual income –incl. EVA].

Principles of activity-based costing [homogenisation, cost pools, reporting of activity costs and product costs, cost assignment view, process view, chain of activities, budgeting and control in activity-based costing frameworks].

Case study: Activity based costing in shoe-making company [cost flow and budgeting].

Target costing system [allowable costs, unit product-level target cost, target components costs – with functional analysis]. Life-cycle-costing.

Business Process Reengineering [process orientation in management, core processes, process maps, Organizational structure and process orientation].

Balanced scorecard – measuring and evaluating performance, strategy maps, perspectives: financial, customer, internal [process] and learning and growth, strategic hypotheses, Business Unit synergy. Integrating BSC with budgeting.

16. Course learning outcomes as related to the learning outcomes of the major and methods for assessing student attainment

Intended learning outcomes of the major / Symbols	Intended learning outcomes of the course	Methods for assessing student learning outcomes	Documentation
<u>Knowledge</u>			
FAB2_W02#	1. Understand traditional and contemporary costing systems and methods and their linkage with strategic and operational management. 2. Understand principles of reporting.	Written open book exam Illustration - understanding linkage between costing systems with strategic and operational management.	Written open book exam; activity during classes
<u>Skills</u>			
FAB2_U01# FAB2_U04#	1. . Critically analyze changes in the environment which bring about changes in information systems. 2. Demonstrate understanding of principles of budgeting and pre-budgetary analyses taking into account their relations with strategy. 3. Communicate the content of financial and management accounting reports in English.	Written open book exam Illustration	Written open book exam; activity during classes
<u>Social competences</u>			
FAB2_K03	1. . Demonstrate and analyse the adequacy of management accounting systems, models and techniques to specific needs of international business and management.	Illustration - demonstrating and communicating adequacy of cost accounting systems for management	Written open book exam; activity during classes

17. Method for determining the final course grade:

No.	Methods for awarding credits and course completion requirements	Description	Percentage of the final course grade*
1.	Written open book exam	Lecture: Written open book exam: 6 exhibits with questions, out of which 4 are chosen by a student	65%
2.	Written work during classes	Classes: Written work on principles of financial reporting	15%
3.	Activity during classes	Classes: Report of activity during classes	20%

* If students are required to obtain both a class grade and an exam grade, the class grade constitutes at least 30% of the final course grade.

18. Reading list**Mandatory readings:**

- Horngren C.T., Foster G. , Datar S. : Cost accounting : A Managerial Emphasis with cd rom. Prentice Hall Int , 2003

Suggested readings:

- Drury C. : Management and Cost Accounting. . Wyd. Cengage Learning, EMEA, 2011.
- C. Drury: Management Accounting for Business . Wyd. Cengage Learning, UK, 2016.
- Piosik A. : Zasady rachunkowości zarządczej , Wydawnictwo Naukowe PWN, Seria RRR, 2006

19. Language of instruction: English**20. Course instructors' recommendations:**