



FUNDAMENTALS OF MANAGEMENT ACCOUNTING Syllabus

Basic information

Field of study Finance and Accounting for Business		Didactic cycle 2024/25	
Speciality -		Subject code EKOFABS.L20.0185.24	
Organizational unit School of Undergraduate and Graduate Studies		Lecture languages English	
Study level undergraduate studies		Mandatory Obligatory	
Study form full-time		Block Major courses	
Education profile general academic		Department responsible for the subject Department of Accounting	
		Subject related to scientific research No	
		Subject shaping practical skills No	
Coordinator	Andrzej Piosik		
Teacher	Andrzej Piosik, Aleksandra Sulik-Górecka		
Period Semester 6	Form of teaching, number of hours and method of examination <ul style="list-style-type: none">• lecture: 30, Credit with grade• classes: 15, Credit	Number of ECTS points 4	
Sustainable Development Goals	organizational governance; corporate governance		

Goals

Code	Goal
C1	To introduce students to the basics of knowledge in the field of management accounting - indicating the role of management accounting as a system supporting managers in the management process. Showing the problems of product cost identification and the basic methods of management accounting, supporting managers in making decisions.
C2	Developing skills in creating an information base for the needs of management accounting
C3	Developing social skills in the field of broad understanding of instruments supporting the effectiveness of business.

Recommended requirements

Accounting for Business

Subject's learning outcomes

Code	Outcomes in terms of	Major learning outcomes for the subject	Examination methods
Knowledge:			
W1	Student knows the principles of creating information used in the management of economic units and the terminology used to describe the functioning of business units.	FAB.L_W01	Final test (written) - test, Final test (written) - task solving, Participation in class discussion
W2	Student understands the rules of settling and calculating the costs. She / He can indicate the consequences of the attributes of creating and developing information resulting from the cost accounting for business sector units for effective management.	FAB.L_W04	Final test (written) - test, Final test (written) - task solving, Participation in class discussion
Skills:			
U1	Student has the ability to integrate and use knowledge from management accounting in order to create innovative solutions to problems, is able to select management accounting tools in order to formulate own conclusions and communicate them to stakeholders	FAB.L_U01	Final test (written) - test, Final test (written) - task solving, Participation in class discussion
U2	Student has the ability to use management accounting methods to identify product costs. Has the ability to prepare analyses and reports on the operation of a business unit.	FAB.L_U02	Final test (written) - test, Final test (written) - task solving, Participation in class discussion
U3	Student communicates the content of financial and control reports in English	FAB.L_U04	Final test (written) - test, Final test (written) - task solving
Social competences:			
K1	Student has the ability to use accounting to make decision-making choices. Student can communicate information resulting from the management accounting system to stakeholders and discuss the consequences of taking alternative courses of action.	FAB.L_K03	Final test (written) - task solving, Participation in class discussion

Study content

No.	Course content	Subject's learning outcomes	Activities
1.	Differences in concepts: financial accounting and management accounting.	W1, U1, U3	lecture, classes
2.	Cost accounting - functions	W1, U1, U3	lecture, classes
3.	Methods of cost accounting - identification of product cost	W1, W2, U1, U2, U3, K1	lecture, classes
4.	Process costing	W1, W2, U1, U2, U3, K1	lecture, classes
5.	Job costing.	W1, W2, U1, U2, U3, K1	lecture, classes
6.	Settlement of costs of service departments	W1, W2, U1, U2, U3, K1	lecture
7.	Flow of costs in the variable costing and full (absorption) costing.	W1, W2, U1, U2, U3, K1	lecture, classes
8.	Elements of operational budgeting and control	W1, W2, U1, U2, U3, K1	lecture, classes

Additional information

Activities	Methods of conducting classes
lecture	Lecture using multimedia techniques, Lecture using case studies, Lecture using activating techniques
classes	Task solving, Discussion, Case study

Activities	Examination method	Percentage
lecture	Final test (written) - test	40%
lecture	Final test (written) - task solving	30%
classes	Participation in class discussion	30%

Activities	Credit conditions
lecture	Written test without the possibility of using textbooks
classes	Active participation in task solving and discussion

Literature

Obligatory

- Datar S.M., Rajan M.V. (2021) Horngren's Cost Accounting: A Managerial Emphasis. 17th Ed, Pearson.
- Horngren C.T., Datar S.M., Rajan M.V. (2015): Cost Accounting: A Managerial Emphasis. 15th Ed, Global Edition, Pearson Education Limited
- Drury C. (2017): Management and Cost Accounting. 9th edition, CENTGAGE Learning.

Optional

- Piosik A. (2017), Zasady rachunkowości zarządczej, Wyd. naukowe PWN, Warszawa
- Dratwińska-Kania B., Kwiatkowski J., Piosik A., Rówińska M., Sulik-Górecka A. (2013), Zbiór zadań z rachunkowości zarządczej. Wyd. Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice
- Maher M., Lanen W. and Anderson S. (2023), Fundamentals of Cost Accounting, 7th Edition, Mc Graw Hill

Calculation of ECTS points

Activity form	Activity hours*
lecture	30
classes	15
Solving tasks and case studies	40
Analysis of lecture notes	35
Student workload	Hours 120
Number of ECTS points	ECTS 4

* hour means 45 minutes

Major learning outcomes for the subject

Code	Content
FAB.L_K03	Is ready to fulfill social obligations, initiate and co-organize community activities according to the public interest using strategic thinking and acting in an entrepreneurial manner.
FAB.L_U01	Uses knowledge of finance and accounting to formulate and solve complex and atypical problems and to perform tasks under conditions of uncertainty, using advanced information and communication techniques for this purpose by: – proper selection of sources of information on the operation of enterprises in the market, including their financial situation, and then making an assessment, critical analysis and synthesis of said information, – selection and application of appropriate methods and tools typical of finance and accounting, including the principles of providing information on the property and financial situation of economic units in the financial reporting system.
FAB.L_U02	Communicates with the environment using specialized terminology in finance and accounting.
FAB.L_U04	Is proficient in a foreign language at B2 level of the Common European Framework of Reference for Languages.
FAB.L_W01	Knows and understands to an advanced degree selected facts, phenomena and processes affecting the activities of real and financial entities, as well as the methods and theories explaining the complex interrelationships between them, including the principles of incorporating the effects of economic activity into accounting systems, constituting basic general knowledge of the disciplines of economics and finance, and selected issues of management and quality sciences.
FAB.L_W04	Knows and understands the basic principles of establishing, conducting and financing the development of various forms of economic activity and the requirements and possibilities for recording its results in the accounting system.