



## MANAGEMENT ACCOUNTING Syllabus

### Basic information

<b>Field of study</b> International Business	<b>Didactic cycle</b> 2025/26
<b>Speciality</b> -	<b>Subject code</b> EKOIBNS.L4.0391.25
<b>Organizational unit</b> School of Undergraduate and Graduate Studies	<b>Lecture languages</b> English
<b>Study level</b> undergraduate studies	<b>Mandatory</b> Obligatory
<b>Study form</b> full-time	<b>Block</b> Major courses
<b>Education profile</b> general academic	<b>Department responsible for the subject</b> Department of Management Theory
	<b>Subject related to scientific research</b> No
	<b>Subject shaping practical skills</b> No
<b>Coordinator</b>	Dagmara Wójcik
<b>Teacher</b>	Dagmara Wójcik
<b>Period</b> Semester 3	<b>Form of teaching, number of hours and method of examination</b> • lecture: 28, Exam • classes: 14, Credit
	<b>Number of ECTS points</b> 5

### Goals

Code	Goal
C1	The aim of the course is to familiar Students with the basic building blocks and issues of management accounting and present its practical usage regarding short and long-term decision making (operational and strategic level).

## Recommended requirements

BUDGETING  
BASICS OF ACCOUNTING AND FINANCE  
BASICS OF MANAGEMENT

## Subject's learning outcomes

Code	Outcomes in terms of	Major learning outcomes for the subject	Examination methods
<b>Knowledge:</b>			
W1	Student knows selected mathematical, statistical and qualitative research methods used in research in economics and management sciences. Has knowledge of their use in the processes of analysis and analytical reasoning.	IBN.L_W04, IBN.L_W05, IBN.L_W07	Final test (written) - test, Participation in class discussion
<b>Skills:</b>			
U1	Is ready to think and act in an entrepreneurial way. Recognizes and takes into account the consequences of decisions made in the organization.	IBN.L_U10, IBN.L_U11	Final test (written) - test, End-of-course assessment - group project, Participation in class discussion, End-of-course assessment - group presentation
<b>Social competences:</b>			
K1	Identifies, assesses and solves problems. Is aware of the need for lifelong learning and prepared for constant professional development.	IBN.L_K06	Final test (written) - test, End-of-course assessment - group project, Participation in class discussion, End-of-course assessment - group presentation

## Study content

No.	Course content	Subject's learning outcomes	Activities
1.	1. Introduction to Management Accounting and its basic building blocks 2. Cost Accounting Costing: - pricing - stock valuation Planning, control and performance - budgeting - standard costing 3. Decision Making Short-term decision making: - contribution Analysis - Break-Even Analysis - Sensitivity Analysis 4. Long-term decision making: - strategic management accounting - capital budgeting (capital investment appraisal) - sources of finance	W1, U1, K1	lecture, classes

## Additional information

Activities	Methods of conducting classes
lecture	Lecture using multimedia techniques, Lecture using activating techniques, Task solving, Working on a project, Discussion, Presentation/speech
classes	Task solving, Discussion, Presentation/speech, Student-activating methods supporting the acquisition of soft skills

Activities	Examination method	Percentage
lecture	Final test (written) - test	37%
lecture	End-of-course assessment - group project	23%
classes	Final test (written) - test	25%
classes	End-of-course assessment - group presentation	10%
classes	Participation in class discussion	5%

Activities	Credit conditions
lecture	at least 50% from the final test
classes	at least 50% from the exam

## Literature

### Obligatory

1. Weetman, P. (2019). Financial and management accounting. Pearson UK.
2. Berry, A., & Jarvis, R. (2011). Accounting in a business context. Cengage Learning EMEA.
3. Drury, C. M. (2013). Management and cost accounting. Springer.
4. Atrill, P., & McLaney, E. (2013). Financial accounting for decision makers. Pearson Higher Ed.
5. Horngren, C. T. (2009). Cost accounting: a managerial emphasis. Pearson Education India.
6. Sahaf, M. A. (2018). Management accounting: Principles & practice. Vikas Publishing House.

### Optional

1. Collier, P. M. (2015). Accounting for managers: Interpreting accounting information for decision making. John Wiley & Sons.
2. Smith, M. (2005). Performance measurement and management: a strategic approach to management accounting.
3. Crosson, S. V., & Needles, B. E. (2014). Managerial accounting. South-Western Cengage Learning.
4. Atkinson, A.A. (2012), Management accounting: information for decision-making and strategy execution. International ed. Boston: Pearson.
5. RS, R. K., & Atkinson, A. A. (1989). Advanced management accounting. New Jersey: Englewood Cliffs.
6. Horngren, C. T. (2009). Cost accounting: a managerial emphasis. Pearson Education India.

## Calculation of ECTS points

Activity form	Activity hours*
lecture	28
classes	14
Analysis of lecture notes	17
Analysis of class notes	17

Preparation of the end-of-course assessment - group project	30
Preparation of end-of-course assessment - group presentation	22
Solving tasks and case studies	12
Examination	4
Consultations	4
Re-sit assignement	2
<b>Student workload</b>	<b>Hours</b> 150
<b>Number of ECTS points</b>	<b>ECTS</b> 5

\* hour means 45 minutes

## Major learning outcomes for the subject

Code	Content
IBN.L_K06	Is ready to perform professional roles responsibly. Is aware of the need for lifelong learning and is prepared for continuous professional development. Identifies, assesses and solves problems related to professional work, is able to identify unethical, immoral and unprofessional aspects and act to comply with applicable legal and ethical standards.
IBN.L_U10	Is able to apply the acquired theoretical knowledge in the field of international management and related academic disciplines to the analysis and assessment of the situation of entities operating on domestic and international markets. Is able to create business strategies, formulate strategic recommendations and management implications and communicate them to the environment in the form of his own oral and written statements as well as during debates and discussions.
IBN.L_U11	Can critically select and use various methods and tools for data processing and analysis to prepare forecasts and model socio-economic phenomena in the international context. Can search for sources of knowledge and experts in the environment and use their support in preparing his own studies. Can use various tools, techniques, channels and forms of communication with stakeholders representing diverse cultural environments.
IBN.L_W04	Knows selected mathematical, statistical and qualitative research methods used in the study of economic sciences and management sciences. Has knowledge of their use in the analysis and reasoning processes in the area of international business.
IBN.L_W05	Knows and understands the relationships between economic entities such as enterprises, social entities, non-commercial organizations, considered in an international and multicultural context. Has advanced knowledge of the norms and principles (legal, organizational, financial, professional, negotiating, moral and ethical) determining the structures, management strategies and functioning of social institutions embedded in an international context.
IBN.L_W07	Knows and understands the basic principles, conditions and forms of conducting business activity, including international activity in particular, based on knowledge in the field of theory of social sciences, science of organization and management embedded in an international context.