

Course description

Course name		Management Accounting			Course				
Major		Finance and Accounting							
Profile		Practical							
Level of studies		First cycle studies							
Specialization		Subject common to all specializations							
Form of studies		Full time studies							
Semester		IV			Language of instruction		English		
Prerequisites for the course					Basic courses		N		
Form of crediting		exam		Number of ECTS points: 5				Methods of assessment	
Form of classes and other		Number of hours in semester		Total	5	direct contact classes	2,6		practical classes
		Total	Student's workload	Direct contact	Methods of learning outcomes verification				Weight in%
Lecture		42	12	30	exam				
Project		80	50	30	assessment of all projects				10%
exam		2		2					90%
Total hours:		124	62	62					100%
Categories of learning outcomes		No.	Course learning outcomes		Methods of learning outcomes verification	Major learning outcomes	Area learning outcomes	Forms of realization	
Knowledge		1.	Student understands the criteria and principles of classification of costs in the enterprise.		written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+ ++, S1A_W06+ ++	LP	
		2.	Student understands the difference between the different classifications of costs.		written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+ ++, S1A_W06+ ++	LP	
		3.	Student understands the mechanism of earning by the company (ROE).		written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+ ++, S1A_W06+ ++	LP	
		4.	Understand the concept and usefulness of working capital management.		written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+ ++, S1A_W06+ ++	L	
		5.	Student is aware of the costs of financing companies, understands the mechanism of the tax shield.		written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+ ++, S1A_W06+ ++	LP	

	6.	Student understands the impact of information (obtained by methods of management accounting) on the decisions taken by the management.	written test, oral answer	K1_W06+++, K1_W07+++, K1_W15+++	S1A_W02+++, S1A_W06++	L
Skills	1.	Student is able to classify costs in the enterprise. He is able to carry out costs calculation.	written test, oral answer	K1_U07+++, K1_U08+++, K1_U09+++, K1_U12+++	S1A_U02+++, S1A_U06++	P
	2.	Student understands the mechanism of earning by the company (ROE).	written test, oral answer	K1_U06+++, K1_U12+++	S1A_U02++	LP
	3.	Student is able to develop information about the current state of the company and deliver it in the correct graphical form.	written test	K1_U05+++, K1_U06+++, K1_U07+++, K1_U12+++,	S1A_U03++	P
Social competences	1.	Student is aware of the responsibility of financial accounting department employees for successes and failures of company and even the loss of a job by other workers and company bankruptcy.	oral answer	K1_K01+++, K1_K02+++	S1A_K06+++, S1A_K01++	LP

Subject supervisor

Form of classes	Subject supervisor
Lecture	PhD Joanna Szczepańska
Project	PhD Joanna Szczepańska

Content of education

Lecture	Teaching methods	traditional lecture with multimedia presentation	
No.	Subject area		Number of hours
1.	Introduction - management accounting and financial accounting, management accounting tasks, classification of costs, cost centers and profit centers.		2
2.	Classification of costs. Costs accounting - methods of costs calculation. Assumptions of full cost and variable cost calculation.		6
3.	The mechanism of earning - the impact of asset and capital structure on return on equity; profitability ratios, Du Pont pyramid. Linking revenue.		4
4.	The cash conversion cycle, inventory conversion period, receivables collection period, the period of deferred payment. Management of cash.		4
5.	Working capital, net working capital, working capital policy, maturity policy, policy of zero working capital.		4
6.	Break-even point analysis and threshold analysis of profit and stop production.		3
7.	Operating leverage, financial, and total.		2
8.	Financial planning, pro forma statements, usage of ratio analysis for short-term planning and managing.		2
9.	Financial planning, pro forma statements, usage of ratio analysis for short-term planning and managing.		3
Total hours:			30

Project	Teaching methods	Projects in MS Excel with the control of theoretical preparation for the project; evaluation of the project	
No.	Subject area		Number of hours
1.	Full costs and variable costs calculation.		4
2.	Different costs calculations.		8
3.	The influence of asset and capital structure on return on equity; profitability ratios, DuPont pyramid.		2
4.	Working capital, cash conversion cycle, inventories conversion period, receivables collection period, period of deferred payment, cash management, receivables and payables management, trade credit.		4
5.	Break-even point.		4
6.	Operating leverage, financial, and total.		4
7.	Financial planning, pro forma statements, usage of ratio analysis for short-term planning and managing.		4
Total hours:			30

Primary literature:

1	Wilimowska Zofia, Wilimowski Marek, Sztuka zarządzania finansami, OPO TNOiK, Bydgoszcz 2001.
2	Wilimowska Zofia, Wilimowski Marek, Seretna Danuta, Wybrane zagadnienia rachunkowości i finansów, Oficyna Wydawn. PWSZ w Nysie, Nysa 2003.
3	Dudycz Tadeusz, Analiza finansowa, wyd. 2., Wyd. AE im. Oskara Langego we Wrocławiu, Wrocław 2000
4	Dobja Mieczysław, Rachunkowość zarządcza i controlling, wyd. 2 dodr. 2., PWN, Warszawa 2002.
5	Piotrowska Maria, Krótkoterminowe decyzje finansowe, seria: Finanse spółek, AE im. Oskara Langego we
6	Nowak Edward, Rachunek kosztów, wyd. 3 rozsz.,: Ekspert, Wrocław 2000.
7	Sawicki Kazimierz, Analiza kosztów firmy, PWE, Warszawa 2000.
8	Kiziukiewicz Teresa; Czubakowska Ksenia, red., Rachunkowość zarządcza: wyd. 3. zm. i rozsz., Ekspert, Wrocław 2001.

Secondary literature:

1	Pluta Wiesław, red., Finanse małych i średnich przedsiębiorstw, PWE, Warszawa 2004,
2	Sierpińska Maria, Wędzki Dariusz, Zarządzanie płynnością finansową w przedsiębiorstwie, PWN, Warszawa 2002.
3	Nahotko Sławomir, Analiza i decyzje finansowe w przedsiębiorstwie, OPO TNOiK, Bydgoszcz 1998.
4	Bień Witold, Czytanie bilansu przedsiębiorstwa (dla menedżerów), wyd. 4 zaktual. i uzup., Finans-Servis. Zespół Doradców Finansowo-Księgowych, Warszawa 1995,
5	Jackson Mary, Staunton Mike, Zaawansowane modele finansowe z wykorzystaniem Excela i VBA + CD-ROM, Helion, Gliwice 2004.
6	Hindle Tim, Żebrowska Barbara, Finanse: leksykon, Wydaw. Studio Emka, Warszawa 1997.
7	Słownik Reutersa: międzynarodowe terminy ekonomiczne i finansowe, oprac. Limited Reuters,- BKKI - Powszechna Agencja Informacyjna, cop., Warszawa 1992.

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Course co-ordinator
signature

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Director of Institute
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