

Course title: Management Accounting 12S2O-MANA

ECTS credit allocation (and other scores): 3,0

Semester: spring

Level of study: ISCED-7 - second-cycle programmes (EQF-7)

Branch of science: Social sciences

Language: English

Number of hours per semester: 45

Course coordinator/ Department and e-mail: dr Joanna Dynowska, Institute of Management and Quality Sciences, joannan@uwm.edu.pl

Type of classes: classes and lectures

Substantive content

CLASSES: Managerial Accounting course emphasizes internal uses of accounting information for routine planning and control and for non-routine decision-making. Among the topics to be discussed are Product Costing, Job Costing, Cost Allocation, Cost Value Profit Analysis, Cost Control and Cost Behaviors. Students will comprehend the concepts associated with qualitative and quantitative analyses. Thereby, they will be able to apply them to professional assessments of practical business problems and to link data, knowledge, and insight in making quality appraisals on a timely basis.

LECTURES: This course focuses on the Core Knowledge and Analysis & Problem Solving learning outcomes. It examines management accounting practices directed towards the effective and efficient use of organisational resources. This includes the design and operation of management accounting systems for planning and control purposes; the use of management accounting practices to support effective resource management and to achieve process improvement; and the study of behavioural implications of management accounting practices

Learning purpose: This course introduces the student to the internal accounting for business managers. Students will develop a basic understanding of managerial accounting concepts.

On completion of the study programme the graduate will gain:

Knowledge: Students are expected be able to understand concepts and principles in the functional areas of management accounting and to comprehend the issues associated with management of an enterprise.

Skills: Students shall be capable of generating and organizing concepts and ideas in decision-making situations. They should recognize patterns and relationships when dealing with business issues using tools of management accounting.

Social Competencies: Graduates understand the need for systematic verification and supplementing knowledge in the field of the possibility of using management accounting instruments in management.

Basic literature: Textbook: Horngren, Foster, Datar, Teall, Gowing, Cost Accounting, Canadian 4th Edition, Prentice Hall (2007).

Supplementary literature: Managerial and Cost Accounting, Exercise 1, Larry M. Walther, Christopher J. Skausen, Ventus Publishing ApS (2011)



The allocated number of ECTS points consists of:

Contact hours with an academic teacher: 45

Student's independent work: 30