

Course code:

Plan position:

A. INFORMATION ABOUT THE COURSE

B. Basic information

Name of course	Management Accounting
Field of studies	Management
Level of studies	first degree, second degree
Profile of studies	general academic studies
Form of studies	full-time studies
Specialty	
Unit responsible for the field of studies	Faculty of Management
Name and academic degree of teacher(s)	Arkadiusz Januszewski, Assoc. Professor
Introductory courses	no requirements
Introductory requirements	Excel skills, knowledge of costs and costing methods

C. Semester/week schedule of classes

Semester	Lectures (W)	Auditorium classes (Ć)	Laboratory classes (L)	Project classes (P)	Seminar (S)	Field classes (T)	Number of ECTS points
fall, spring	15		15				5

2. LEARNING OUTCOME

No.	Learning outcomes description	The reference to the learning outcomes of specific field of study	The reference to the learning outcomes for the area
KNOWLEDGE			
W1	After completing the course students understand barriers of traditional costing, know the idea of activity-based costing (ABC) and know the structure of activity-based costing models. They understand the idea of building multi-stage cost flow models. Students know which data are necessary for cost calculation according ABC method. They are aware of that ABC systems are a kind of Decision Support Systems and are able to interpret the information generating by these systems.	K_W13	P7S_WG
SKILLS			
U1	After completing the course students can calculate costs according to full-costing, variable costing, and ABC methods, as well as they can assess the profitability of product and clients. They can built simple ABC models.	K_U11	P7S_UW
SOCIAL COMPETENCES			

K1	Students are aware of the importance of using the proper costing method in costs and profitability management.	K_K06	P7S_KO
----	--	-------	--------

3. TEACHING METHODS

A. Traditional methods used ***

Multimedia lecture, calculation in Ms Excel, case studies

B. Distance learning methods used ***

<p>Synchronous method (classes conducted in a way that ensures direct interaction between the student and the teacher in real time, enabling immediate flow of information, the method can be used only if it is provided for in the study plan for a given cycle of education): e.g. remote lecture in the form of videoconference, remote discussion, etc.</p> <p>Asynchronous method used as an auxiliary (a method that does not ensure direct interaction between the student and the teacher in real time, used only as an auxiliary / complementary method): e.g. online educational videos, online multimedia presentations, etc.</p>

4. METHODS OF EXAMINATION

Exercises in MS Excel

5. SCOPE

Lectures	<p>Management accounting versus financial accounting. Traditional costing methods and their limitations. Genesis and idea of the Activity-based Costing. Activity-based Costing versus Activity-based Costing Management versus Activity-based management.</p> <p>Characteristics of resources, processes, activities and cost objects. Resource cost drivers and activity costs drivers. The structure of the simple and complex ABC models. Products and clients profitability models referring to ABC idea. Case studies - ABC models elaborated for: the sweets trade company, the airport, the sweets and snacks manufacturer, the medium-sized company involved in production for mining industry and for military purposes, etc.</p> <p>The idea of Time-driven Activity-based Costing.</p>
Laboratories	Exercises in full-costing, variable costing, activity-based costing. Profitability assessment of products, clients and distribution channels. Creating the whale-curve graph.

6. METHODS OF VERIFICATION OF LEARNING OUTCOMES

LEARNING OUTCOME	Form of assessment					
	Oral examination	Written exam	Colloquium	Project	Presentation
W1			x			
U1			x			
K1			x			

7. LITERATURE

Basic literature	<p>Cokins, G., Coveney W.M. (2013) Managerial Accounting; Budgeting; Activity Based Costing (ABC), American Institute of CPAs,</p> <p>Cokins, G. (2001). Activity-Based Cost Management. An Executive's Guide. John Wiley & Sons, Inc., New York,</p>
------------------	---

	Kaplan, R.S. & Cooper, R., (1997) "Cost and Effect: Using Integrated Cost Systems to Drive Profitability and Performance", Harvard Business School Press.
Supplementary literature	Kaplan, R.S. & Anderson, S., "Time-Driven Activity Based Costing", Harvard Business School Press, 2007 Cokins, G. (1996). Activity-Based Cost Management. Making It Work. McGraw Hill John A. Miller, J.A. Implementing activity-based management in daily operations, John Wiley & Sons, 1996

8. TOTAL STUDENT WORKLOAD REQUIRED TO ACHIEVE EXPECTED LEARNING OUTCOMES EXPRESSED IN TIME AND ECTS CREDITS

Student's activity		Student workload– number of hours
Classes conducted under a direct supervision of an academic teacher or other persons responsible for classes	Participation in classes indicated in point 1B	30
	Supervision hours	5
Student's own work	Preparation for classes	30
	Reading assignments	30
	Other (preparation for exams, tests, carrying out a project etc)	30
Total student workload		125
Number of ECTS points		5