

SUBJECT:	Managerial Accounting	
HOURS:	15 (lectures) 15 (tutorials)	ECTS: 3

Name/title of the author:	Prof. UEK dr hab. Piotr Wójtowicz Dr Bartosz Kurek	
Course Description:	Managerial accounting assists managers in running their businesses efficiently. Hence the course is designed for students who are interested in the application of accounting concepts in the management process.	
Learning Outcomes (Goals and Objectives of the course):	<p>The first objective of the course is to present the definition and classification of costs as well as basic costing techniques (Job-Order Costing and Process Costing). The next objective of the course is to show students various ways of calculating unit costs of production.</p> <p>Another objective is to show the importance of CVP analysis and its assumptions. After the course completion a student should be able to perform CVP analysis.</p> <p>Last, but not least, objective of the course is to make students familiar with codes of professional conduct for management accountants.</p>	
Entrance qualifications:	<p>Prerequisite 1: completion of "International Accounting" course (or "Accounting Principles" course).</p> <p>Prerequisite 2: basic knowledge of mathematics.</p>	
Course Content:	<ol style="list-style-type: none"> 1. Structure of Accounting Field 2. Cost Terms and Classification 3. Cost Behaviour 4. Job-Order Costing 5. Process Costing 6. Cost-Volume-Profit Analysis 	
Assessment policy (examination):	Each student receives only one grade from the final written exam.	
Course materials/bibliography:	<p>Garrison R., Noreen E., Brewer P. [2008], Managerial Accounting, Twelfth Edition, McGraw-Hill, New York.</p> <p>Handouts, examples, problems and cases delivered by the teachers.</p>	
Methods of Instruction:	Lectures, Teamwork, Discussions, Cases/Exercises	