

SYLLABUS

Name: Managerial accounting (ZIPAOZ>SM1MA19O)

Name in Polish:

Name in English: Managerial accounting

Information on course:

Course offered by department: Faculty of Organization and Management

Course for department: Silesian University of Technology

Default type of course examination report:

ZAL

Language:

English

Short description:

The main goal of the course is to provide knowledge in the area of using cost accounting in the process of business management and to acquire skills in cost calculation based on traditional and modern cost accounting methods.

Description:

Program content:

1. The nature of management accounting -managerial accounting in the enterprise information system - the concept and links of the enterprise information system, financial accounting vs. managerial accounting, recipients of accounting system information, tasks and subject of managerial accounting
2. Costs-definition, cost classifications in financial and managerial accounting (direct/indirect costs; product and periods costs; manufacturing, merchandising or service sector costing; fixed/variable costs; decision/non-decision costs; controllable and uncontrollable costs, relevant costs, opportunity costs .
3. Selected traditional costing methods (TCM) - job costing, contract costing and process costing
4. Activity Based Costing (ABC)
5. Modeling cost information in a full cost system and a variable cost system.

Number of hours of classes with direct participation of academic teachers or other instructors and students:

Lecture: 15 h

Number of hours for student's own work:

Preparation for the test: 15 h

Total number of hours: 30

Number of ECTS credits: 1

of which

Number of ECTS obtained through lectures with direct participation of academic teachers or other instructors and students: 0,5

Bibliography:

- 1) Management Accounting, Burns J., Quinn M., Warren L., Oliveira J., Published by McGraw-Hill Education, 2013
- 2) Accounting: Texts and Cases, Anthony R. N., Hawkins D., Merchant K. A., Published by McGraw-Hill Education, 2010

Learning outcomes:

Knowledge: a student knows and understands

- place of management accounting in the management information system, limitations and possibilities of using cost and revenue information in selected decision-making areas (K2A_W11)
- managerial accounting concepts in the construction of operational cost accounting systems (K2A_W07)

Skills: a student is able to

- identify and classify costs for decision-making purposes (K2A_U11)
- perform cost calculations in selected cost accounting models and indicate their advantages and disadvantages (K2A_U11)

Social competence: a student is ready to

- use knowledge of managerial accounting to think and act entrepreneurially (K2A_K04)

Assessment methods and assessment criteria:

Completion of the course - receiving 50% of all points available in the written test.