



UNIWERSYTET GDAŃSKI



Title					Code:
Contribution Accounting for Managerial Reporting					4.0.2424
ECTS points:	Hours:	Year:	Semester:	Status:	Language:
2	15	2021/22	Winter	Elective	English
<b>Lecturer:</b> dr Jaroslaw Kujawski <b>Email:</b> jaroslaw.kujawski@ug.edu.pl					
<b>Course description:</b> The general aim of the course is to explain the basic principles of managerial reporting with application of the contribution accounting concept. The course content is as follows: <ol style="list-style-type: none"><li>1. Variable costing vs. absorption costing</li><li>2. Contribution margin vs. gross margin</li><li>3. Various layouts of managerial reports in contribution accounting style</li><li>4. Analysis and interpretation of contribution margins at multiple levels</li></ol>					
<b>Reading list:</b> <ol style="list-style-type: none"><li>1. Weetman P., Financial &amp; Management Accounting. An Introduction, Pitman Publishing</li></ol>					
<b>Grading:</b> The final grades are based on the score according the University terms of study: 50% or less - 2,0 (fail) >50% - 3,0 (pass) >60% - 3,5 (pass +) >70% - 4,0 (good) >80% - 4,5 (good +) >90% - 5,0 (very good)					
<b>Prerequisites:</b> There are no pre-requisites for this course					