

Subject card

Subject name and code	Contribution Accounting for Managerial Reporting , PG_00163418						
Field of study	Finance and Accounting, Information Science and Econometrics, Management						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2024/2025		
Education level	postgraduate studies		Subject group		Optional subject group		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		English English		
Semester of study	1		ECTS credits		2.0		
Learning profile	academic		Assessment form				
Conducting unit	Katedra Rachunkowości -> Faculty of Management -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Jarosław Kujawski				
	Teachers		dr Jarosław Kujawski				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	15		10.0		20.0	45
Subject objectives	The general aim of the lecture is to explain the basic principles of managerial reporting with application of the contribution accounting concept.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_K03] Communication: - the student can present his/her view/ issue in a way that others can understand, - courageously (but prudently) expresses his opinion, is not afraid to ask questions, - can participate culturally in the discussion, - can give constructive criticism, - can communicate on specialized topics in finance and accounting with a diverse audience.	They are able to: - present their view and issue in a way that is understandable to others, - boldly (but thoughtfully) expresses their opinion, be not afraid to ask questions, - participate in discussions in a cultured manner, - express constructive criticism, - communicate on specialist topics in the field of finance and accounting with a diverse group of recipients.	[SK2] presentation/project/paper/report [SK5] implementation of a problem task
	[ZARZMU2_U01] The student has an in-depth ability to interpret socio-economic phenomena and current events in economic policy and economics, independently formulate his own opinions in this area, and propose adequate solutions in the case of changes occurring in these areas.	They have the ability to interpret socioeconomic phenomena.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[IiEMU2_U02] The student is able to proficiently acquire detailed information about economic processes and phenomena through direct observation, planned experimentation or database queries, as well as collect and process it using modern information technology tools.	They are able to obtain information about economic processes and phenomena through direct observation.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[FiRMU2_W01] The student has an expanded knowledge of finance and accounting, their place in the system of social sciences and their relationship with other social sciences.	They have knowledge of finance and accounting, their place in the system of social sciences and their relationships to other social sciences.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[ZARZMU2_K06] The student is ready to work in, contribute to or manage groups. Takes the initiative when working in a group. The student can lead and supervise a team.	They are ready to work in groups.	[SK2] presentation/project/paper/report [SK5] implementation of a problem task
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences. The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	They understand and are able to correctly interpret economic phenomena in the field of finance and accounting.	[SU2] presentation/project/paper/report [SU5] implementation of a problem task
	[IiEMU2_W06] The student is familiar with advanced methods of assessing the effectiveness of business operations.	They know the methods for assessing the effectiveness of a business.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[ZARZMU2_W10] The student identifies, understands, explains in an in-depth manner the mechanism of functioning of functional areas in an enterprise, their interrelationships and their role in the implementation of enterprise objectives.	They (students) identify, understand, and explain mechanisms of functional areas in an enterprise, their mutual relationships and role in achieving the enterprise's goals.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[IiEMU2_K03] The student is able to communicate freely with the public inside and outside the workplace, transfer his knowledge and share his skills through various media.	They are able to communicate with the environment.	[SK2] presentation/project/paper/report [SK5] implementation of a problem task

Subject contents	1) Variable costing vs. absorption costing.		
	2) The managerial idea of contribution margin.		
	3) Various layouts of managerial reports in contribution accounting style.		
	4) Analysis and interpretation of contribution margins at multiple levels in various examples.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Presentation of a simple contribution margin report on selected examples	50.0%	100.0%
Recommended reading	Basic literature	Lecture materials	
	Supplementary literature	none	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed	none		
Work placement	Not applicable		

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