



## Subject card

Subject name and code	Cost Accounting, PG_00049644						
Field of study	Economic Analytics						
Date of commencement of studies	October 2021	Academic year of realisation of subject			2022/2023		
Education level	second-cycle studies	Subject group			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	Full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			3.0		
Learning profile	general academic profile	Assessment form			assessment		
Conducting unit	Department of Economic Analysis and Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Justyna Kujawska				
	Teachers		dr Justyna Kujawska				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	0.0	0.0	0.0	45
	E-learning hours included: 0.0						
Rachunek kosztów_AG_S_22/23 - Moodle ID: 25303 <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=25303">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=25303</a>							
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	45		6.0		24.0	75
Subject objectives	Gaining knowledge of different cost calculation methods using in the process of business management as well as learning skills of costing based on the methods of traditional and modern costing.						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[K7_U14] can improve oneself through the systematic acquisition of knowledge and skills	Student improves by systematic raising of knowledge and skills concerning costing with using different methods.			[SU1] Assessment of task fulfilment		
	[K7_W04] has an in-depth knowledge of identifying and explaining economic and financial phenomena on a local and international scale	The student acquires knowledge of obtaining financial information for the purposes of making decisions in managing the organization			[SW1] Assessment of factual knowledge		
	[K7_W08] knows the principles of preparing and analysing revenues and costs in enterprises and financial institutions used in preparing reports and taking management decisions	The student knows the definition, cost breakdowns and methods of product cost calculation. The student is able to characterize the different types of cost accounts and indicate the differences between them.			[SW1] Assessment of factual knowledge		
[K7_U02] can use theoretical knowledge in the field of economics and finance to obtain, analyse and interpret data on economic processes and phenomena and on their basis formulate own opinions	The student acquires the ability to classify costs to appropriate groups. Performs cost calculation using various methods. The student is able to choose the right cost accounting for a given situation and critically evaluate the cost accounting used in the enterprise.			[SU2] Assessment of ability to analyse information			

Subject contents	<p>LECTURE: Introduction to cost accounting; Cost classifications; Cost accounting models - full cost accounting and partial, actual and planned cost accounting; Accounting for the costs of ancillary activities; Traditional costing methods; Deferred Costs; Cost accounting in a simplified and developed way. Operating expenses in the comparative and spreadsheet profit and loss account. Activity costing; Target cost accounting; Product Life Cycle Costing;</p> <p>TUTORIALS: Cost classification; Accounting for the costs of ancillary activities; Indirect cost settlement keys; Traditional costing methods; Time-based cost accounting. Costs in simplified and developed variants of records; Preparation of a comparative and spreadsheet profit and loss account; Activity costing; Time-controlled activities cost accounting; W Account of target costs; Product Life Cycle Costing;</p>											
Prerequisites and co-requisites												
Assessment methods and criteria	<table border="1" data-bbox="450 470 1489 568"> <thead> <tr> <th data-bbox="450 470 794 501">Subject passing criteria</th> <th data-bbox="794 470 1139 501">Passing threshold</th> <th data-bbox="1139 470 1489 501">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="450 501 794 533">Written exam</td> <td data-bbox="794 501 1139 533">60.0%</td> <td data-bbox="1139 501 1489 533">10.0%</td> </tr> <tr> <td data-bbox="450 533 794 568">Midterm colloquiums</td> <td data-bbox="794 533 1139 568">60.0%</td> <td data-bbox="1139 533 1489 568">90.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Written exam	60.0%	10.0%	Midterm colloquiums	60.0%	90.0%
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Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											