



Subject card

Subject name and code	Cost Accounting, PG_00049646						
Field of study	Economic Analytics						
Date of commencement of studies	October 2022	Academic year of realisation of subject			2023/2024		
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	Part-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						
	Teachers						
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	8.0	16.0	0.0	0.0	0.0	24
	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	24	4.0	47.0	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_W08] knows the principles of preparing and analysing revenues and costs in enterprises and financial institutions used in preparing reports and taking management decisions	Student knows definition, cost classifications and methods of cost calculation. Student characterizes variable and absorption costing as well as recognizes 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	Student classifies costs to the appropriate groups, conducts costing using different methods, divides costs into two groups: variable and fixed costs and prepares variable costing. Student makes choice of the appropriate cost accounting for a certain situation as well as evaluates the cost accounting using in the enterprise critically.			[SU2] Assessment of ability to analyse information		
	[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	Student gains knowledge, how to get essential financial data for taking business decisions.			[SW1] Assessment of factual knowledge			

Subject contents	<p>LECTURES: Introduction to the cost accounting; Cost classifications; Variable costing and absorption costing; Cost apportionment of auxiliary activities; Traditional methods of cost calculation; Activity Based Costing;</p> <p>TUTORIALS: Cost classifications; Using of variable and absorption costing; Cost apportionment of auxiliary activities; Traditional methods of cost calculation; Activity Based Costing;</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Midterm colloquiums	60.0%	90.0%
	Written exam	60.0%	10.0%
Recommended reading	Basic literature	<p>R. Kotapski, R Kowalak L. Grzegorz: Rachunek kosztów i rachunkowość zarządcza, Marina 2020</p> <p>E. Nowak (red.): Rachunek kosztów w jednostkach prowadzących działalność gospodarczą , Ekspert 2018.</p> <p>P. Szczypa: Kalkulacja i rachunek kosztów. Od teorii do praktyki. CeDeWu, 2019</p> <p>M.R. Kinney, C. A. Raiborn, Cost Accounting. Foundations and Evolution. South-Western, Cengage Learning 2011</p>	
	Supplementary literature	<p>1. Sojak S.: Rachunkowość zarządcza. TNOiK, Toruń 2003. 2. Nowak E. (red.) Strategiczne zarządzanie kosztami. Oficyna Ekonomiczna, Kraków 2006; 3. Kobiela - Pionnier K.: Rachunkowość w zarządzaniu kosztami i wynikami przedsiębiorstwa. Vizja Press&IT, Warszawa 2010.</p>	
	eResources addresses		

<p>Example issues/ example questions/ tasks being completed</p>	<p>Production:</p> <p>X - 1,000 pcs.</p> <p>XI - 1,000 pcs.</p> <p>XII - 1,000 pcs.</p> <p>Sale:</p> <p>X - 600 pcs.</p> <p>XI - 1,000 pcs.</p> <p>XII - 1,400 pcs.</p> <p>Price: PLN 1,200</p> <p>Fixed costs: PLN 200,000</p> <p>Variable unit cost: PLN 800</p> <p>Calculate operating profit in the individual months, using:</p> <p>a) absorption costing,</p> <p>b) variable costing</p>
<p>Work placement</p>	<p>Not applicable</p>