



Subject card

Subject name and code	COST ACCOUNTING, PG_00060907						
Field of study	Economic Analytics						
Date of commencement of studies	October 2023	Academic year of realisation of subject				2024/2025	
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 (on-line)	Mode of delivery				blended-learning	
Year of study	2	Language of instruction				Polish	
Semester of study	3	ECTS credits				4.0	
Learning profile	general academic profile	Assessment form				exam	
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	8.0	16.0	0.0	0.0	0.0	24
	E-learning hours included: 18.0						
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		3.0		73.0	100
Subject objectives	Selects the appropriate cost accounting for a given situation, taking into account the economic and legal context, and critically assesses the cost accounting used in the enterprise						
Learning outcomes	Course outcome		Subject outcome			Method of verification	
	[K7_U01] creates innovative solutions to complex and unstructured problems, taking into account the variability of the environment by synthesising information from many sources		calculates costs by obtaining and synthesizing relevant financial data, using the results for decision-making purposes in managing the organization			[SU2] Assessment of ability to analyse information	
	[K7_W05] takes into account in the analyzes in an in-depth way both the economic, legal and ethical context, being aware of the responsibility for the consequences of its decisions		uses various methods of cost accounting, making a critical assessment of them in the context of responsibility for the decisions made			[SW1] Assessment of factual knowledge	
Subject contents	<p>LECTURE</p> <p>Introduction to cost accounting Cost classifications Cost accounting models - full costing and incomplete costing, actual and planned Settlement of the costs of auxiliary activities Traditional costing methods Costs settled over time Cost accounting in a simplified and developed way Operating costs in the comparative and spreadsheet profit and loss account Unit cost calculation</p> <p>TUTORIAL</p> <p>Cost classifications Settlement of the costs of auxiliary activities Indirect cost accounting keys Traditional costing methods Accounting of costs settled over time Costs in simplified and developed variants of records Preparation of comparative and calculation profit and loss account Unit cost calculation</p>						
Prerequisites and co-requisites	Financial accounting						

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	1 test per semester	60.0%	80.0%
	Exam	60.0%	20.0%
Recommended reading	Basic literature	R. Kotapski, R. Kowalak, G. Lew: Rachunek kosztów i rachunkowość zarządcza, Marina 2020 E. Nowak (red.): Rachunek kosztów w jednostkach prowadzących działalność gospodarczą, Ekspert 2018 P. Szczypa: Kalkulacja i rachunek kosztów. Od teorii do praktyki. CeDeWu, 2019 Kister: Rachunek kosztów. Podręcznik. Studia przypadków. Akademia WSEI, Lublin 2021 https://wydawnictwo.wsei.eu/sklep/rachunek-kosztow-tom-xii/ M. R. Kinney, C. A. Raiborn, Cost Accounting. Foundations and Evolutions. South-Western, Cengage Learning 2011 https://www.researchgate.net/publication/225083728_Cost_Accounting_Foundations_and_Evolutions	
	Supplementary literature	Sojak S.: Rachunkowość zarządcza. TNOiK, Toruń 2003 Nowak E. (red.) Strategiczne zarządzanie kosztami. Oficyna Ekonomiczna, Kraków 2006 Kobiela - Pionnier K.: Rachunkowość w zarządzaniu kosztami i wynikami. VIZJA PRESS&IT, 2010 Nowak E., Piechota R., Wierziński M.: Rachunek kosztów w zarządzaniu przedsiębiorstwem. PWE, Warszawa 2004	
	eResources addresses	Adresy na platformie eNauczanie: Rachunek kosztów_AG_NS_24/25 - Moodle ID: 39663 https://enauzanie.pg.edu.pl/moodle/course/view.php?id=39663	
Example issues/ example questions/ tasks being completed	<p>In the MAX manufacturing and trading enterprise, all costs incurred in a given period are recognized by type. Costs relating to future periods are transferred to the account Rm/oK for settlement over time</p> <p>The following costs by type were recorded in the financial year:</p> <p>Depreciation PLN 3,000 Outsourced services PLN 2,000 Remuneration PLN 8,000 insurance social and other benefits PLN 3,000 Mat consumption and energy PLN 5,000 Taxes and fees PLN 1,000 Other generic costs PLN 500</p> <p>In addition, it is known that the financial costs amounted to PLN 650</p> <p>The Company prepares the profit and loss account in the comparative variant in accordance with the Accounting Act. Information on the beginning and ending balances of selected accounts was as follows [in PLN]:</p> <p>Goods at purchase prices Sp.) 20,000; Sk.) 8,000 Finished products at manufacturing costs Sp.) 14,000; Sk.) 9,000 Work in progress at manufacturing costs Sp.) 2,000; Sk.) 8,000 Materials at purchase prices of Sp.) 5,600; Sk.) 6,000 Accrued expenses Rm/oK Sp.) 3,300; Sk.) 2,000</p> <p>Commands:</p> <p>Prepare a profit and loss account in a variant comparable to the result on operating activities, knowing that as part of the change in the state of products, the company takes into account costs settled over time and that the company sold in the analyzed period:</p> <ul style="list-style-type: none"> - goods with a purchase price value of PLN 12,000 and realized a gross margin of PLN 8,000 on their sale and - finished products with a net selling price value of PLN 40,000 		
Work placement	Not applicable		

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