



Subject card

Subject name and code	COST ACCOUNTING, PG_00066558						
Field of study	Economic Analytics						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2025/2026		
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		exam		
Conducting unit	Department of 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						
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		5.0		40.0	90
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_W05] Possesses in-depth knowledge of the principles of integrating economic, legal, and ethical contexts in analyses and applying them in entrepreneurial activities while respecting copyright protection rules		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		
	[K7_U01] Develops innovative solutions for complex and unstructured processes, considering unpredictable environmental conditions by synthesizing information from multiple 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		

Subject contents	LECTURE 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 Activity Based Costing Target costing Product life cycle costing TUTORIAL 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 Activity Based Costing Time-based activity costing Target costing Product life cycle costing		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	60.0%	10.0%
	2 tests per semester	60.0%	90.0%
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 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 Nowak E., Piechota R., Wierzbński M.: Rachunek kosztów w zarządzaniu przedsiębiorstwem. PWE, Warszawa 2004	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed	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 The following costs by type were recorded in the financial year: 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 In addition, it is known that the financial costs amounted to PLN 650 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]: 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 Commands: 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: - 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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