



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	<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  Activity Based Costing  Target costing  Product life cycle costing</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  Activity Based Costing  Time-based activity costing  Target costing  Product life cycle costing</p>											
Prerequisites and co-requisites												
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="451 719 794 757">Subject passing criteria</th> <th data-bbox="794 719 1137 757">Passing threshold</th> <th data-bbox="1137 719 1487 757">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="451 757 794 786">Exam</td> <td data-bbox="794 757 1137 786">60.0%</td> <td data-bbox="1137 757 1487 786">10.0%</td> </tr> <tr> <td data-bbox="451 786 794 824">2 tests per semester</td> <td data-bbox="794 786 1137 824">60.0%</td> <td data-bbox="1137 786 1487 824">90.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Exam	60.0%	10.0%	2 tests per semester	60.0%	90.0%
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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"> <li>- goods with a purchase price value of PLN 12,000 and realized a gross margin of PLN 8,000 on their sale and</li> <li>- finished products with a net selling price value of PLN 40,000</li> </ul>											
Work placement	Not applicable											

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