



Subject card

Subject name and code	COST ACCOUNTING, PG_00071062						
Field of study	Economic Analytics						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
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			exam		
Conducting unit	Department of Finance -> Faculty of Management and Economics -> Faculties of Gdańsk University of Technology						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Justyna Kujawska					
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	9.0	18.0	0.0	0.0	0.0	27
	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	27	3.0	45.0	75		
Subject objectives	preparing students to apply cost accounting methods in the analysis and evaluation of business processes, based on knowledge of cost classification, recording, and calculation, as well as fostering responsible and ethical attitudes toward accounting information in the context of applicable legal regulations and the realities of organizational operations						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[K7_W05] has in-depth knowledge of integrating economic, legal, and ethical aspects in analyses and their application in entrepreneurial activities.	knows and understands cost accounting approaches and their economic, legal, and ethical context, recognising their role in analysis and decision support within organisations.			[SW1] Assessment of factual knowledge		
	[K7_U01] creates innovative solutions for complex and unstructured processes, considering unpredictable environmental conditions through the synthesis of information from various sources.	is able to design cost accounting solutions in complex and dynamic environments, using information from multiple sources to support managerial decisions.			[SU4] Assessment of ability to use methods and tools [SU5] Assessment of ability to present the results of task		
	[K7_K02] acts entrepreneurially, making competent and ethical decisions that consider the public interest as well as economic, social, and environmental values.	is ready to make cost-related decisions in an entrepreneurial and responsible manner, taking into account economic, social, and environmental consequences.			[SK2] Assessment of progress of work [SK5] Assessment of ability to solve problems that arise in practice		

Subject contents	Course content – lecture		
	<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 Target costing Product life cycle costing</p>		
	Course content – exercises		
	<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 Target costing Product life cycle costing</p>		
Prerequisites and co-requisites	financial accounting		
Assessment methods and criteria	Subject passing criteria		Passing threshold
	Class participation		0.0%
	Computational tasks		60.0%
	Mixed test (multiple choice with justification and open-ended question)		60.0%
Recommended reading	Basic literature	<p>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</p>	
	Supplementary literature	<p>Nowak E. (red.) Strategiczne zarządzanie kosztami. Oficyna Ekonomiczna, Kraków 2006 Kobiela - Pionnier K.: Rachunkowość w zarządzaniu kosztami i wynikami Nowak E., Piechota R., Wierzbiński M.: Rachunek kosztów w zarządzaniu przedsiębiorstwem. PWE, Warszawa 2004.</p>	
	eResources addresses		

<p>Example issues/ example questions/ tasks being completed</p>	<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 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</p>
<p>Practical activities within the subject</p>	<p>Not applicable</p>

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