GDAŃSK UNIVERSITY OF TECHNOLOGY

Subject card

Subject name and code	COST ACCOUNTING, PG_00071075		
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	Full-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	English
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	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	3.0	27.0	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_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
[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

Subject contents	Course content – 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 Target costing Product life cycle costing Course content – exercises 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
Prerequisites and co-requisites	financial accounting

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Computational tasks	60.0%	70.0%
Mixed test (multiple choice with justification and open-ended question	60.0%	20.0%
Class participation	0.0%	10.0%

Recommended reading

Basic literature	1. M. R. Kinney, C. A. Raiborn, Cost Accounting. Foundations and Evolutions. South-Western, Cengage Learning 2011 2. https://www.researchgate.net/publication/225083728_Cost_Accounting_Foundations_and_Evolutions
Supplementary literature	Bragg, S. M. (2022). *Cost accounting* (3rd ed.). AccountingTools, Inc.
eResources addresses	

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
Practical activites within the subject	Not applicable