



DESCRIPTION OF THE SUBJECT

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| FIELD OF STUDY | Management |
| SPECIALISATION | Corporate finance and accounting |
| MODE OF STUDY | Full-time / Part-time |
| SEMESTER | 3 |

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| Name of the subject | Basics of cost accounting | MW_3_8 |
| Hourly dimension of particular forms of classes | Full-time studies – 30 Part-time studies - 18 | |
| | • lectures Full-time studies – 10 Part-time studies – 8 | |
| | • other forms Full-time studies – 20 Part-time studies - 10 | |

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| Learning objectives: | To introduce students to the basic issues in the field of cost accounting, which is a subsystem of financial and managerial accounting. To provide a basis for classifying, measuring, recording, accounting, calculating and analysing costs of economic units. |
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| Learning outcomes for the subject | | | |
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| Number | Learning outcomes, a student who has successfully completed the course will be able to: | Reference of learning outcomes for the programme | The reference to the learning outcomes for the area |
| K_W01 | the student characterises the costs in economic units | K_W01 K_W02 K_W07 K_W11 | P7S_WG P7S_WG P7S_WG P7S_WG |
| K_W02 | the student explains the principles of measuring, recording, accounting, calculating and analysing costs | K_W01 K_W07 K_W11 K_W14 | P7S_WG P7S_WG P7S_WG P7S_WG |
| K_U03 | student classifies and calculates cost values | K_U01 K_U07 K_U08 | P7S_UW P7S_UO P7S_UW |
| K_U04 | the student records and accounts for costs | K_U01 K_U07 K_U08 | P7S_UW P7S_UO P7S_UW |
| K_U05 | the student analyses costs using cost accounting, calculations and budgeting | K_U01 K_U03 K_U04 K_U07 K_U08 | P7S_UW P7S_UW P7S_UW P7S_UO P7S_UW |
| K_K06 | the student demonstrates creativity in drawing conclusions on the basis of information from the cost accounting system | K_K02 K_K05 K_K09 | P7S_KK P7S_KR P7S_KO |

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| K_K07 | the student demonstrates responsibility for the information emitted from the cost accounting system | K_K05 | P7S_KR |
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| Content number | Educational/ curricular content | Reference to learning outcomes for the subject |
|----------------|---|--|
| | Lectures | |
| T_01 | Concept and functions of cost accounting | K_W01 |
| T_02 | Cost classification and measurement | K_W01 |
| T_03 | Principles of cost accounting and recording | K_W01 K_W02 |
| T_04 | Essence and methods of costing | K_W01 K_W02 |
| T_05 | Budgeting of costs | K_W01 K_W02 |
| T_06 | Cost analysis | K_W01 K_W02 |
| T_07 | Systematic costing versus variable costing | K_W01 K_W02 |
| T_08 | Activity-based costing | K_W01 K_W02 |
| T_09 | Product costing | K_W01 K_W02 |
| T_10 | Customer cost accounting | K_W01 K_W02 |
| T_11 | Effect of cost accounting on the financial performance of an enterprise | K_W01 K_W02 |

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| | Exercises | |
| T_12 | Identifying the costs of the enterprise, distinguishing between cost, expense, outlay, extraordinary loss | K_U03 K_U04 K_U05 |
| T_13 | Costs by nature and by function. Cost measurement. | K_U03 K_K07 |
| T_14 | Analysis of a simplified cost accounting model for core operating activities | K_U03 K_U04 K_U05 K_K06 K_K07 |
| T_15 | Analysis of the extended model for the recognition of core operating expenses | K_U03 K_U05 K_K06 K_K07 |
| T_16 | Identification of manufacturing costs of products | K_U03 K_U05 K_K07 |
| T_17 | Accounting for ancillary production | K_U03 K_U04 K_K06 K_K07 |
| T_18 | Records of prepaid and accrued expenses | K_U03 K_U04 K_U05 K_K07 |
| T_19 | Costing. Methods of cost calculation Examples of calculation | K_U03 |

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| | | K_U04 K_K07 |
| T_20 | Systematic costing versus variable costing as tools for management decision making. | K_U03 K_U04 K_K06 |
| T_21 | Activity-based costing | K_U03 K_U04 K_K06 |
| T_22 | Budgeting and cost analysis | K_U03 K_U04 K_U05 K_K06 K_K07 |

| Methods and forms of teaching | Educational and curricular content |
|--|------------------------------------|
| Lecture with Multimedia presentation of selected issues | |
| Conversation lecture | |
| Problem-based lecture | |
| Informative lecture | T_01 – 11 |
| Discussion | |
| Work with text | |
| Case study method | T_19 |
| Problem-based learning | |
| Didactic/simulation game | |
| Exercise method | T_12 - 22 |
| Workshop method | |
| Project method | |
| Multimedia presentation | |
| Audio and/or video demonstration | |
| Activating methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, snowball method, constructing mind maps) | |
| Working in groups | |
| Other (which ones?) - ... | |
| ... | |

| Evaluation criteria in relation to particular learning outcomes | | | | |
|---|--|---|---|--|
| Learning outcome | For the assessment 2 | For the assessment 3 | For the assessment 4 | For the assessment 5 |
| K_W01 | the student is unable to characterise costs in economic units | the student characterises costs in economic units at a basic level | the student characterises costs in economic units at an intermediate level | the student characterises the costs in economic units |
| K_W02 | the student cannot explain the principles of measuring, recording, accounting, calculating and analysing costs | the student explains the principles of measuring, recording, accounting, calculating and analysing costs at a basic level | the student explains the principles of measuring, recording, accounting, calculating and analysing costs at an intermediate level | the student explains the principles of measuring, recording, accounting, calculating and analysing costs |

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| K_U03 | the student is not able to classify and calculate cost values | the student classifies and calculates cost values at a basic level | the student classifies and calculates cost values at an intermediate level | the student classifies and calculates cost values at an intermediate level |
| K_U04 | the student is not able to record and account for costs | the student records and accounts for costs at a basic level | the student records and accounts for costs at an intermediate level | the student records and accounts for costs |
| K_U05 | the student is not able to analyse costs using cost accounting, calculations and budgeting | the student analyses costs using costing, calculations and budgeting at a basic level | the student analyses costs using cost accounting, calculations and budgeting at an intermediate level | the student analyses costs using cost accounting, calculations and budgeting |
| K_K06 | the student does not show creativity in drawing conclusions on the basis of information from the cost accounting system | the student demonstrates creativity in drawing conclusions on the basis of information from the cost accounting system at a basic level | the student demonstrates creativity in drawing conclusions on the basis of information from the cost accounting system at an intermediate level | the student demonstrates creativity in drawing conclusions on the basis of information from the cost accounting system |
| K_K07 | the student does not demonstrate responsibility for the information emitted from the cost accounting system | the student demonstrates responsibility for the information emitted from the cost accounting system at a basic level | the student demonstrates responsibility for the information emitted from the cost accounting system at an intermediate level | the student demonstrates responsibility for the information emitted from the cost accounting system |

| Verification of learning outcomes | EK symbols for the module/subject | | | | | | |
|-----------------------------------|-----------------------------------|-----|-----|-----|-----|-----|-----|
| | W01 | W02 | U03 | U04 | U05 | K06 | K07 |
| Written test | | | | | | | |
| Oral exam | | | | | | | |
| Written credit | X | X | X | X | X | X | |
| Oral credit | | | | | | | |
| Written colloquium | X | X | X | X | X | X | |
| Oral colloquium | | | | | | | |
| Test | | | | | | | |
| Project | | | | | | | |
| Written work | | | | | | | |
| Report | | | | | | | |
| Multimedia presentation | | | | | | | |
| Other (which ones?) - | | | | | | | |
| Work during exercises | | | X | X | X | X | X |

| Hourly teaching load and student workload | Full-time studies | Part-time studies |
|---|-------------------|-------------------|
| 1. Lectures (joint participation of academics and students) | 10 | 8 |
| 2. Other forms (joint participation of academic staff and students) | 20 | 10 |
| 3. Consultation with the teacher | 20 | 20 |

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| Total 1+2+3 | 50 | 38 |
| 4. Internships (carried out by students on their own) | — | — |
| 5. Student's own work (including homework and project work, preparation for a credit/exam) | 50 | 62 |
| Total 4+5 | 50 | 62 |
| SUMMARY 1+2+3+4+5 | 100 | 100 |
| Total ECTS credits according to the study plan | 4 | |

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| Reference literature | <ul style="list-style-type: none"> – Sołtys D. (red.), 2003. Rachunkowość zarządcza przedsiębiorstw. Rachunek kosztów. Wydawnictwo AE we Wrocławiu, Wrocław. – Piosik A., 2006. Zasady rachunkowości zarządczej. Wydawnictwo Naukowe PWN, Warszawa. – Karmańska A., 2007. Management kosztami a rachunkowość finansowa. Difin, Warszawa. – Nowak E., 2006. Strategiczne Management kosztami. Oficyna Ekonomiczna, Kraków. – Nowak E., Rachunek kosztów przedsiębiorstwa, Ekspert, wydanie III, Wrocław 2009 – Kiziukiewicz T., (red.) Rachunek kosztów – zbiór zadań, Ekspert, Wrocław 2003 |
| Complementary literature | <ul style="list-style-type: none"> – Micherda B., 2004. Rachunek kosztów i wyników. Wydawnictwo Stowarzyszenia Księgowych w Polsce, Warszawa. – Sojak S., 2010. Rachunek kosztów podstawowe aspekty sprawozdawcze i decyzyjne. Wydawnictwo Stowarzyszenie Księgowych w Polsce, Warszawa. – Wierziński M., Nowak E., 2010. Rachunek kosztów modele i zastosowania. Wydawnictwo PWE, Warszawa. – Piechota R., 2005. Projectowanie rachunku kosztów działań. Difin, Warszawa. – Sobańska I.,(red.) Rachunek kosztów. Podejście operacyjne i strategiczne, Difin, Warszawa 2009 – Karmańska A., (red.) Rachunkowość zarządcza i rachunek kosztów w systemie informacyjnym przedsiębiorstwa, Difin, Warszawa 2006 |