



DESCRIPTION OF THE OBJECT

FIELD OF STUDY	Management
SPECIALISATION	Accounting and finance in the company
MODE OF STUDY	Full-time studies / Part-time studies
SEMESTER	4

Name of the subject	Cost accounting in the decision-making process
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

Learning objectives:	<p>Overall Objective:</p> <ul style="list-style-type: none"> – To familiarise students with the issues of cost accounting. – Specific aims: – To present the procedures of recording, accounting and costing.
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Learning outcomes for the subject			
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
EK_W01	has a basic knowledge of costs and their relations to other economic sciences	K_W01	P6S_WG
EK_W02	knows selected methods and techniques for collecting and analysing costs, enabling the analysis of market phenomena and processes affecting the achievement of objectives by enterprises	K_W05	P6S_WG
EK_U03	is able to use the acquired basic knowledge to explain the causes and course of change of selected economic issues and management processes in the fields relevant to the field of study "Management" on the basis of analysis of the costs of an economic unit	K_U04	P6S_UW
EK_U04	is able to propose solutions to problems occurring in the enterprise as a consequence of economic decisions taken on the basis of analysis of the costs of activity of the unit	K_U05	P6S_UW
EK_K05	is aware of the level of his/her knowledge and skills, understands the need for constant personal and professional development, is prepared to undertake a second degree studies	K_K01	P6S_KK
EK_K06	is able to set appropriate priorities for the accomplishment of tasks given by him/her or by	K_K05	P6S_KO

	others and effectively organise his/her own work as well as that of a team under his/her direction		
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Content number	Educational/ curricular content	Reference to learning outcomes for the subject
	Lectures	
T_01	Essence, scope and tasks of cost accounting	EK_W01 EK_U03 EK_K05
T_02	The concept of costs and their classification	EK_W01 EK_U03 EK_K05
T_03	Recording and accounting of costs	EK_W01 EK_U03 EK_K05
T_04	Costing of products, works and services.	EK_W01 EK_U03 EK_K05
T_05	Indirect costs in the cost account	EK_W01 EK_U03 EK_K05
T_06	Postulated costing	EK_W01 EK_U03 EK_K05
T_07	Cost accounting based on partial calculation	EK_W01 EK_U03 EK_K051

	Exercises	
T_08	Costs by degree of responsiveness to changes in production volumes	EK_W02 EK_U03 EK_U04 EK_K06
T_09	Stages of cost recording and accounting.	EK_W02 EK_U03 EK_U04 EK_K06
T_10	Recording and accounting for primary production costs.	EK_W02 EK_U03 EK_U04 EK_K06
T_11	Concept, types and methods of calculation.	EK_W02 EK_U03 EK_U04 EK_K06
T_12	Methods of accounting for indirect costs.	EK_W02 EK_U03 EK_U04 EK_K06
T_13	Rules for determining normative costs.	EK_W02 EK_U03 EK_U04 EK_K06

Methods and forms of teaching	Educational and curricular content
Lecture with multimedia presentation of selected issues	
Conversation lecture	
Problem-based lecture	T_01 – T_07
Informative lecture	
Discussion	
Working with text	
Case study method	
Problem-based learning	
Didactic/simulation game	
Exercise method	T_08 – T_13
Workshop method	
Project method	
Multimedia presentation	
Audio and/or video demonstrations	
Activation methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, „snowball” method, constructing „mind maps”)	
Other (which ones?) - ...	
...	

Evaluation criteria in relation to particular learning outcomes				
Learning outcome	For assessment 2	For assessment 3	For assessment 4	For assessment 5
EK_W01	Does not have basic knowledge about costs and their relations to other economic sciences	Has a basic knowledge of costs and their relations to other economic sciences	Has a basic knowledge of costs and their relations to other economic sciences. He/she has knowledge about cost classification.	The student has basic knowledge about costs and their relations to other economic sciences. He/she has knowledge about cost classification and cost calculation.
EK_W02	Does not know selected methods and techniques of collecting and analysing costs, which enable the analysis of market phenomena and processes affecting the achievement of objectives by enterprises	It knows the basic methods and techniques of collecting and analysing costs, which make it possible to analyse market phenomena and processes affecting the achievement of objectives by enterprises	He knows the basic methods and techniques of cost collection and analysis which enable an analysis of market phenomena and processes affecting the achievement of objectives by enterprises and knows how to draw up appropriate statements.	He/she knows the basic methods and techniques of cost collection and analysis which enable the analysis of market phenomena and processes affecting the achievement of objectives by enterprises and knows how to draw up appropriate statements with their analysis.
EK_U03	Is not able to use the acquired basic knowledge to explain the causes and course of change of selected economic issues and management processes in the fields relevant to the field of study "Management" on the basis of analysis of the costs of an economic unit	Can apply the acquired basic knowledge to explain the causes and the course of change of selected economic issues and management processes in the fields relevant to the management course on the basis of analysis of the costs of an economic unit	Can apply the acquired basic knowledge to explain the causes and the course of change of selected economic issues and management processes concerning the fields relevant to the major in management on the basis of analysis of the	Can apply the acquired basic and advanced knowledge to explain the causes and the course of change of selected economic issues and management processes in the fields relevant to the direction of management on the basis of analysis of the costs of an economic unit

			costs of an economic unit; however, he/she makes numerous mistakes	
EK_U04	Is not able to propose solutions to problems occurring in the enterprise as a consequence of economic decisions taken on the basis of analysis of the costs of activity of the unit	Is able to propose basic solutions to problems occurring in the enterprise as a consequence of economic decisions taken on the basis of analysis of the costs of activity of the unit	He is able to propose solutions to problems occurring in the enterprise as a consequence of economic decisions taken on the basis of analysis of the costs of activity of the unit, however he makes mistakes	Is able to propose solutions to problems occurring in the enterprise as a consequence of economic decisions taken on the basis of analysis of the costs of activity of the unit
EK_K05	He is not aware of the level of his knowledge and skills, understands the need for constant personal and professional development, is not prepared to undertake a second degree studies	Is aware of the basic level of his/her knowledge and skills, understands the need for constant personal and professional development, is prepared to undertake a second degree studies	Is aware of his/her intermediate level of knowledge and skills, understands the need for continuous personal and professional development, is prepared to take up a second degree	Is aware of his/her knowledge and skills at an advanced level, understands the need for constant personal and professional development, is prepared to undertake a second degree studies
EK_K06	He is not able to adequately determine priorities in order to accomplish tasks defined by himself or others and to effectively organize his own work as well as that of a team under his direction.	Can, at a basic level, determine priorities for the completion of a task given by him/herself or by others and can effectively organise his/her own work as well as that of a team under his/her direction	Can adequately determine priorities for accomplishing a task set by him/herself or others	Can adequately determine priorities for the accomplishment of tasks set by him/herself or others and effectively organise his/her own work as well as that of a team under his/her direction.

Verification of learning outcomes	EK symbols for the module/subject					
	W01	W02	U03	U04	K05	K06
Written examination						
Oral examination						
Written credit	X	X	X	X	X	X
Oral credit						
Written colloquium						
Oral colloquium	X	X	X	X	X	X
Test						
Project						
Written work						
Report						
Multimedia presentation						
Work during exercise	X	X	X	X	X	X
Other (which?) -						

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	-	-
Total 1+2+3	30	18

4. Internships (carried out by students on their own)	—	—
5. Student's own work (including homework and project work, preparation for a credit/exam)	20	32
Total 4+5	20	32
SUMMARY 1+2+3+4+5	50	50
Total ECTS credits according to the study plan	2	

Reference literature	Jan Matuszewicz, Rachunek kosztów - podręcznik (wyd. 2011), wydawnictwo: Finans-Servis
Complementary literature	Irena Sobańska, Rachunek kosztów. Podejście operacyjne i strategiczne, CH Beck, 2009