University of Gdańsk

Subject card

Subject name and code	Costing, PG_00154881		
Field of study	Finance and Accounting		
Date of commencement of studies	October 2024	Academic year of realisation of subject	2025/2026
Education level	Bachelor's 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	4	ECTS credits	6.0
Learning profile	academic	Assessment form	exam
Conducting unit	Department of Accounting -> Faculty of Management -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Beata Zackiewicz-Brunke	
	Teachers	dr Beata Zackiewicz-Brunke mgr Ewa Chrostowska dr Marek Ossowski	

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	20.0	0.0	0.0	0.0	40
	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	40	30.0	80.0	150

Subject objectives	1. A. Defining the concept of resources. B. Defining the concept of cost object C. Distinguishing costs from expenses and losses. D. Classifying individual costs as: a) simple costs, b) costs by type, c) direct and indirect costs, d) product costs and period costs, e) fixed and variable costs, f) costs of due, significant and lost benefits, g) controlled and uncontrolled costs. 2. A. Defining the enterprise information system. B. Defining the objectives and tasks of cost accounting. C. Defining the tasks of cost accounting in preparing financial statements. D. Defining the tasks of cost accounting in managing an economic entity. E. Presenting changes in cost accounting from the 1920s to the present. 3. A. Defining the costs of basic functions of the enterprise. B. Defining the method of identifying, recording and settling supply costs in the financial and accounting system. C. Defining the method of identifying, recording and settling production costs in the financial and accounting system. D. Defining the method of identifying, recording and settling sales costs in the financial and accounting system. E. Defining the method of identifying, recording and settling administration costs in the financial and accounting system. F. Defining the method of identifying, recording and settling auxiliary activity costs in the financial and accounting system. 4. A. Defining the purpose and subject of cost calculation in the reporting cost accounting. B. Applying calculation methods in the reporting cost accounting: a) simple and factorial (two methods of calculating the equivalent volume of production for a given period) b) semi-finished and non-semi-finished phase, c) additive and its varieties. C. Applying calculation in joint (coupled, associated) production. 5. A. Defining organisational units that can be included in auxiliary activities. B. Defining the principles and methods of settling the costs of auxiliary activities. C. Application of methods for settling costs of auxiliary activities: a) direct, b) gradual (sequential), c) system of equations, d) successive approximations, e) planned cost (planned rates), f) partially planned, partially actual rates. D. Use of information on costs of auxiliary services for management. 6. A. Indication of the purpose of calculating the cost of manufacturing products. B. Justification of the purpose of dividing costs into production and non-production from the point of view of determining the cost of manufacturing products. C. Identification of cost objects for the purposes of determining the cost of manufacturing products. D. Key factors in selecting cost objects. Analysis of cost drivers and application of appropriate quantitative techniques. E. Components of the cost of producing products. F. Indirect costs and their division into variable and fixed. G. Accounting, disclosure and presentation of products in the financial statements. 7. A. Production capacities and factors for their measurement. B. Defining: a) production capacities, b) factors for their measurement, c) theoretical production capacities, d) practical production capacities, e) normal use of production capacities. f) determining: theoretical, practical and normal production capacities. C. Costs of unused production capacities. D. Defining: a) indirect production costs (fixed and variable), b) justified part of indirect costs, c) unjustified part of indirect costs, E. Determining the rates of fixed and variable indirect costs. a) calculating the costs of unused production capacities. b) calculating the cost of producing products taking into account unused production capacities.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_U03] The student can properly analyse the causes, course and effects of specific processes and phenomena in finance and accounting, using advanced theories and relevant social sciences methods. Can identify stakeholders of processes and phenomena from the disciplines of management and quality sciences and economics and finance.	The student is able to identify the stakeholders of the information generated by the cost accounting system in a given organisation. He/she is able to identify the consequences of inadequate cost accounting for core operating activities.	[SU4] test/exam - oral or written
	[FiRL3_U07] The student analyses the proposed solutions to problems in the disciplines of management and quality sciences and economics and finance, especially in the field of finance and accounting, and is able to present their advantages and disadvantages and propose appropriate solutions in this regard.	The student is able to select an appropriate method of cost accounting of core and ancillary activities to the specific characteristics of the business unit. He/she is able to determine the cost of unused production capacity.	[SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[FiRL3_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting, and other social sciences. The student understands and can explain the content of announcements of economic institutions, articles published in the daily press and journals in the field of finance (excluding scientific journals). The student correctly applies concepts of social sciences.	The student is able to define the information system of a company and to identify the aims and tasks of cost accounting in the preparation of financial statements, as well as in the management of an economic entity.	[SU4] test/exam - oral or written
	[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize conflicts of interest - correctly identifies and resolves dilemmas related to the practice of the profession.	The student is aware of and understands the need to behave in an ethical and socially responsible manner in his/her professional life. He/she recognises possible conflicts of interest when cost accounting in a business.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[FiRL3_K05] Responsibility: - meets deadlines - is able to properly identify priorities for the implementation of the task set by him - consistently strives to achieve the set goal - is able to work systematically and independently - observes the rules and norms of social coexistence.	The student meets deadlines related to the completion of tasks in class. He/she is able to work systematically and independently.	[SK4] test/exam - oral or written [SK8] observation of student's independent or team work
	[FiRL3_W09] The student knows the principles of formation and economic functioning of commercial and public sector organizations, their forms, phases of development, as well as the financial conditions determining their value and economic success.	The student knows the place of cost accounting in the information system of an organisation and the objectives, tasks and evolution of cost accounting.	[SW4] test/exam - oral or written
	[FiRL3_K01] Self-development: - understands the need for development and lifelong learning - is able to supplement and improve the acquired knowledge and skills - knows his strengths and weaknesses, sets ambitious goals to the best of his ability - knows how to accept failure and admit mistakes.	The student understands the necessity to continuously expand and improve knowledge in the area of cost accounting. He/she is able to expand and improve the acquired knowledge and skills related to the enterprise information system through the prism of cost accounting.	[SK4] test/exam - oral or written [SK8] observation of student's independent or team work

	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[FiRL3_W07] The student has advanced knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. Knows and understands the concepts and principles of industrial property protection and copyright law.</td><td>The student knows basic definitions of costs and related terms. Knows cost classification categories. He/she understands the essence, subject matter, types of costing, including costing methods. He/she knows the costs in the cross-section of the organisational structure of a given enterprise.</td><td>[SW4] test/exam - oral or written</td></tr></table>
Subject contents	1. Costs and synonymous concepts 2. Place of cost accounting in the enterprise's information system, goals and tasks of cost accounting, evolution of cost accounting. 3. Costs and the organisational structure of the enterprise. 4. The essence, subject, types and methods of cost calculation. 5. Costs of auxiliary activities and their settlement 6. Cost of production as a basis for product valuation. Calculation of the cost of production of products. 7. Unused production capacities and their impact on product valuation.
Prerequisites and co-requisites	The student should have knowledge and skills in financial accounting and financial reporting.
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.</td><td>51.0%</td><td>100.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>**A.1. wykorzystywana podczas zajęć** 1. Autorskie materiały dydaktyczne (wykładowe i ćwiczeniowe) prowadzących zajęcia 2. Ossowski M., Rachunek kosztów, ODDK, Gdańsk 2003 3. BPP Performance Management manuals [ostatnie wydanie] 4. Ustawa z dnia 29 września 1994 r. o rachunkowości (Dz.U. z 1994 nr 121 poz. 591 z późn. zm.) 5. KSR nr 13 Koszt wytworzenia jako podstawa wyceny produktów **A.2. studiowana samodzielnie przez studenta** 1. Praca zbiorowa pod redakcją K.G. Świderskiej, Rachunek kosztów i rachunkowość zarządcza, SKWP, Warszawa [ostatnie wydanie] 2. Nowak E., Rachunek kosztów w jednostkach prowadzących działalność gospodarczą, Ekspert Wydawnictwo i Doradztwo, Wrocław 2018</td></tr></table>

	Supplementary literature	1. Rachunek kosztów i rachunkowość zarządcza - pojęcia, problemy, zadania, praca zbiorowa pod redakcją A. Karmańskiej, Difin, Warszawa 2002 2. Rachunek kosztów i rachunkowość zarządcza. Najnowsze tendencje, procedury i ich zastosowanie w przedsiębiorstwach, Praca zbiorowa pod redakcją I. Sobańskiej, CH. Beck, Warszawa 2003 3. Sojak S., Rachunek kosztów - podstawowe aspekty sprawozdawcze i decyzyjne, SKwP, Warszawa 2010 4. Czubakowska K., Rachunek kosztów i wyników, PWE, Warszawa, 2015 5. Małkowska D., Rachunek kosztów w rachunkowości finansowej - ewidencja i rozliczanie. Zbiór zadań z komentarzem, ODDK, Gdańsk [ostatnie wydanie] 6. Dury C., Management and Cost Accounting [ostatnie wydanie] 7. Trentowska M., Rachunek kosztów, podstawy rachunkowości zarządczej i zarządzania finansami, SKwP, Warszawa 2022
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

Document generated electronically. Does not require a seal or signature.