University of Gdańsk

Subject card

Subject name and code	Cost Accounting - auditorium classes, PG_00134134		
Field of study	Taxes and Tax Consultancy		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2025/2026
Education level	Master's studies	Subject group	Obligatory subject group in the field of study
Mode of study	part-time studies	Mode of delivery	at the university
Year of study	1	Language of instruction	Polish
Semester of study	2	ECTS credits	2.0
Learning profile	academic	Assessment form	credit
Conducting unit	Faculty of Law and Administration -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Maciej Hyży	
	Teachers	dr Maciej Hyży dr Michał Chalastra	

Lesson types

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	0.0	16.0	0.0	0.0	0.0	16

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	16	0.0	34.0	50

Subject objectives

Familiarizing students with the theoretical aspects of cost accounting.

Preparing students for the correct classification of costs.

Familiarizing students with possible variants of cost recording and settlement.

Familiarizing students with the theoretical aspects of cost accounting.

Preparing students to properly settle costs over time. Familiarizing students with the issues of settling indirect costs. To familiarize students with methods and types of cost calculation

Learning outcomes

Course outcome	Subject outcome	Method of verification

Subject contents

1. Theoretical aspects of cost accounting - concept, elements, tasks, functions, systems and types 2. Costs as the subject of cost accounting - concept, synonymous and disjoint terms 3. Cost classification - for reporting, decision-making and control purposes 4. Sections cost accounting - type, subject and entity arrangement 5. Presentation of costs in the financial statements 6. Settlements accruals - essence, goals, types 7. Settlement of indirect costs 8. Calculation of the cost of producing a product

Prerequisites and co-requisites

Knowledge of financial accounting required

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
100	51.0%	100.0%

Recommended reading	Basic literature	Literature used during classes: M. Ossowski, Cost accounting, ODDK, Gdańsk 2003 Literature studied independently by the student: Collective work edited by K.G. Świderska, Cost accounting and management accounting, SKWP, Warsaw 2008 Additional literature: Collective work edited by A. Karmańska, Cost accounting and management accounting - concepts, problems, tasks, DIFIN, Warsaw 2002
	Supplementary literature	Sławomir Sojak - Management accounting and cost accounting (volume I).
	eResources addresses	
Example issues/ example questions/ tasks being completed	-	
Work placement	Not applicable	

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