

Subject card

Subject name and code	Cost Accounting, PG_00177708						
Field of study	Finance and Accounting						
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 Optional subject group 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	1		Language of instruction		Polish		
Semester of study	2		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 Anna Kamińska-Stańczak				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	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	60		4.0		86.0	150

Subject objectives	The aim of the course is to: - familiarize students with the theoretical aspects of cost accounting and costing, - familiarize students with cost classification, - prepare students for proper recording of cost and proper cost allocation in accounting books, - prepare students for proper recording of accruals in accounting books, - prepare students for proper recording of indirect costs in accounting books, - familiarize students with methods and types of costing, - prepare students for proper calculation of manufacturing costs, - familiarize students with variants of year-end closing, - familiarize students with cost in financial statements, - familiarize students with actual problems and developments in cost accounting.
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Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U01] Students can analyze and interpret complex social and economic processes and phenomena from a finance and accounting perspective, utilizing structured knowledge and tools from management, quality sciences, economics, and finance.	The student presents cost grouping based on the adopted classification principles for reporting, decision-making, and control purposes. They apply selected accounting dimensions for cost recording.	[SU4] test/exam - oral or written
	[FiRMU2_U02] The student is able to propose or design suitable solutions, including innovative ones, to complex problems in finance and accounting.	The student calculates the cost of product manufacturing depending on the type of business activity. They apply allocation keys for indirect costs, analyze the cost allocation process over time, and allocate auxiliary production costs in accordance with the adopted methodology.	[SU4] test/exam - oral or written
	[FiRMU2_W05] The student possesses a comprehensive understanding of advanced and innovative methods, tools, and techniques for obtaining, utilizing, and analyzing data needed to assess the financial situation of various entities in management, quality sciences, economics, and finance.	The student recognizes the concepts and principles of cost accounting. They identify cost categories and explain the differences between cost, loss, expenditure, and tax-deductible cost.	[SW4] test/exam - oral or written
	[FiRMU2_W06] The student possesses a comprehensive understanding of the objectives, essence, nature, and interrelationships of financial processes. They are knowledgeable about how these processes are recorded and the principles of rational decision-making, particularly in terms of strategic decisions and the implementation of changes in this area.	The student identifies opportunities for the use of cost accounting to support cost management within the enterprise.	[SW4] test/exam - oral or written
	[FiRMU2_U03] Students can gather data from carefully chosen sources to verify its accuracy. They can then use and present both financial and non-financial information to analyze and evaluate economic processes and phenomena in management and quality sciences, as well as in economics and finance.	Student ostrożnie podchodzi do oceny pozycji kosztowych prezentowanych w sprawozdaniu finansowym. Oblicza koszty niewykorzystanych zdolności produkcyjnych. Analizuje istotę kalkulacji kosztu wytworzenia produktu.	[SU4] test/exam - oral or written
Subject contents	1. Defining cost 2. Costs and synonymous or disjunctive notions 3. Nature, aims, tasks, and functions of cost accounting 4. Attributes, steps and types of cost accounting 5. Nature, aims and functions of cost classification 6. Cost classification for financial reporting 7. Cost classification for decision-making 8. Cost classification for control purposes 9. Methods of recording costs 10. Costs by nature 11. Cost by costs objects and by functions 12. Joint (natural and functional) costs recording 13. Nature, purposes and types of accruals 14. Nature of overhead allocation 15. Service departments cost allocation 16. Production departments cost allocation 17. Nature, purposes and types of costing 18. Legal definition of manufacturing costs 19. Nature and methods of continuous operation costing 20. Nature and methods of job costing 21. Complex costing methods 22. Costs and accounting policy 23. Year-end closing and cost accounting 24. Costs in financial statements 25. Problems and developments in cost accounting		
Prerequisites and co-requisites	Knowledge of business operations and their role in the economy; understanding of accounting principles; ability to prepare the basic components of financial statements (balance sheet, profit and loss account, and notes to the financial statements); knowledge of financial reporting principles and the ability to analyze data presented in financial statements; familiarity with the fundamental principles of cost accounting.		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam - consisting of three parts: Part A – a single-choice test consisting of 5 questions, correct answer (2 points), no answer (0 points), incorrect answer (0 points); Part B – problem-based tasks, consisting of 5 multiple-choice questions, 2 points each; Part C – a problem-based task with an advanced interpretation for 20 points. In total, 40 points can be obtained - assessment is adequate to the sum of the points obtained, in accordance with the University Regulations and Policies.	51.0%	100.0%
Recommended reading	Basic literature	1. Lew G., Maruszewska E.W., Szczypa P., Rachunkowość zarządcza od teorii do praktyki, CeDeWu, Warszawa 2023 2. Ossowski M., Rachunek kosztów, ODDK, Gdańsk 2003. 3. Świderska K.G. (red.), Rachunek kosztów i rachunkowość zarządcza, SKWP, Warszawa 2008.	
	Supplementary literature	Karmańska A. (red.), Rachunek kosztów i rachunkowość zarządcza pojęcia, problemy, zadania, Difin, Warszawa 2002.	
	eResources addresses		
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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