

**Subject card**

<b>Subject name and code</b>	Cost accounting in medical entities, PG_00195327						
<b>Field of study</b>	Finance and Accounting, Informatics and Econometrics, Management, Management of Healthcare Institutions, Sport Management						
<b>Date of commencement of studies</b>	October 2025		<b>Academic year of realisation of subject</b>			2025/2026	
<b>Education level</b>	Bachelor's studies		<b>Subject group</b>			Optional subject group	
<b>Mode of study</b>	full-time studies		<b>Mode of delivery</b>			at the university	
<b>Year of study</b>	1		<b>Language of instruction</b>			Polish	
<b>Semester of study</b>	2		<b>ECTS credits</b>			2.0	
<b>Learning profile</b>	academic		<b>Assessment form</b>			credit	
<b>Conducting unit</b>							
<b>Name and surname of lecturer (lecturers)</b>	Subject supervisor		mgr Marta Sikorska				
	Teachers						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	<b>SUM</b>
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan	Participation in consultation hours		Self-study		<b>SUM</b>
	Number of study hours	15	1.0		34.0		50

Subject objectives

1.
  - A. Familiarizing students with the characteristics of medical entities and their classification.
  - B. Discussing the specifics of conducting medical activities.
2.
  - A. Familiarizing students with the principles of accounting of medical entities.
  - B. Identifying and discussing legal regulations regarding accounting of medical entities.
3.
  - A. Preparing students to identify costs associated with conducting medical activities.
  - B. Familiarizing students with the classification of costs associated with conducting medical activities.
  - C. Discussing cost calculation methods in medical entities.
4.
  - A. Familiarizing students with the definition of a medical procedure.
  - B. Discussing the differences between methods of valuation of medical procedures.
  - C. Preparing students for valuation of medical procedures.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZISZL3_W01] The student has advanced knowledge of the discipline of management and quality sciences and understands its interrelationships with other social sciences.	The student recognizes and describes basic concepts in the field of management sciences and identifies relationships with other social sciences, indicating their importance for the functioning of healthcare entities.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[ZARZL3_W01] The student has advanced knowledge and understanding of the nature and evolution of management, quality sciences, economics, and finance theories, along with their place in the social sciences system — particularly their relevance to business decision-making.	The student recognizes and describes basic concepts in the field of management sciences and economics, indicating their importance for the functioning of healthcare entities and making business decisions within them.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[FiRL3_W01] The student has advanced knowledge and understanding of the nature and evolution of management, quality, economics, and finance theories and their place in the social sciences system, particularly from the perspectives of finance and accounting.	The student recognizes and describes basic concepts in the field of management sciences and economics, indicating their importance for the functioning of healthcare entities and their accounting.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[ZSSML3_W01] The student as advanced knowledge in the discipline of management and quality sciences and understands its interrelationship with other social sciences.	The student recognizes and describes basic concepts in the field of management sciences and identifies relationships with other social sciences, indicating their importance for the functioning of healthcare entities.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[IiEL3_W01] The student knows and understands to an advanced degree the nature and evolution of theories in management, quality sciences, economics, and finance, along with their place in the social sciences system —especially in applying informatics or statistics tools.	The student recognizes and describes basic concepts in the field of management sciences and economics and identifies IT methods and tools, indicating their importance for the functioning of healthcare entities.	[SW2] presentation/project/paper/report [SW5] implementation of a problem task
Subject contents	<p>1.Characteristics of healthcare entities and their classification.</p> <p>2.Basic accounting principles for healthcare entities, taking into account national regulations.</p> <p>3.Identification, classification and calculation of costs related to healthcare activities.</p> <p>4. Principles of valuation of medical procedures.</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written project and its presentation	51.0%	100.0%
Recommended reading	Basic literature	-	
	Supplementary literature	-	
	eResources addresses		
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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