Subject card

Subject name and code	Cost Accounting in Medical Entities, PG_00208887		
Field of study	Finance and Accounting, Informatics and Econometrics, Management, Management of Healthcare Institutions, Sport Management		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2026/2027
Education level	Bachelor’s studies	Subject group	Optional subject group
Mode of study	full-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish
Semester of study	3	ECTS credits	2.0
Learning profile	practical	Assessment form	credit
Conducting unit			
Name and surname of lecturer (lecturers)	Subject supervisor	mgr Marta Sikorska	
	Teachers		

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15	10.0	25.0	50

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

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[IiEL3_K08] The student can work in a group, assuming various roles and improving communication competence and skills.	The student improves communication skills and collaborates with the group in creating a project.	[SK2] presentation/project/paper/ report [SK5] implementation of a problem task
	[IiEL3_U11] The student knows how to critically evaluate the quality of a source of information and analyse and evaluate the acquired information.	The student evaluates and analyzes the data obtained in order to calculate costs and procedures in healthcare facilities.	[SU2] presentation/project/paper/ report [SU5] implementation of a problem task
	[ZISZL3_U10] The student has the ability to prepare a written paper, multimedia presentation, its presentation and discussion.	The student is able to prepare a project, present its content and discuss it.	[SU2] presentation/project/paper/ report [SU5] implementation of a problem task
	[FiRL3_K02] Cooperation: - can harmoniously interact and work in a group, taking on different roles in it - is able to agree with the group on goals and division of tasks - is open-minded and respects the differences of other team members.	The student improves communication skills and collaborates with the group in creating a project.	[SK2] presentation/project/paper/ report [SK5] implementation of a problem task
	[ZISZL3_W04] The student has advanced knowledge of the organizational and legal forms of health care entities, knows and understands the relevant concepts of legal sciences, principles, norms and laws relating to health care activities.	The student recognizes and describes the organizational and legal forms of entities performing medical activities, defines concepts and recognizes legal regulations relating to medical activities.	[SW2] presentation/project/paper/ report [SW5] implementation of a problem task
	[FiRL3_W01] The student has advanced knowledge of finance and accounting, their place in the system of social sciences and their relationship to other social sciences.	The student recognizes and describes basic concepts in the field of management sciences and economics, indicating their importance for the operation of healthcare entities and their accounting.	[SW2] presentation/project/paper/ report [SW5] implementation of a problem task
	[FiRL3_U08] The student can prepare typical written works, as well as oral speeches and presentations in Polish, on specific issues in the field of finance and accounting, using advanced theoretical approaches and various sources of information.	The student is able to prepare a project and present its content, using information about healthcare entities.	[SU2] presentation/project/paper/ report [SU5] implementation of a problem task
	[ZSSML3_K11] The student can work in a group, assuming various roles and improving communication competence and skills.	The student improves communication skills and collaborates with the group in creating a project.	[SK2] presentation/project/paper/ report [SK5] implementation of a problem task
	[ZARZL3_K11] The student can work in a group, assuming various roles and improving communication competence and skills.	The student improves communication skills and collaborates with the group in creating a project.	[SK2] presentation/project/paper/ report [SK5] implementation of a problem task
	[ZSSML3_U04] The student is able to use the acquired knowledge of management science and quality in professional practice.	The student uses the acquired knowledge to calculate costs and procedures in healthcare facilities.	[SU2] presentation/project/paper/ report [SU5] implementation of a problem task
	[ZISZL3_K13] The student can work in a group, assuming various roles and improving communication competence and skills.	The student improves communication skills and collaborates with the group in creating a project.	[SK2] presentation/project/paper/ report [SK5] implementation of a problem task
	[ZISZL3_U04] The student is able to use the acquired knowledge from a specific area of management and quality sciences in professional practice, including the management of medical entities.	The student uses the acquired knowledge to calculate costs and procedures in healthcare facilities.	[SU2] presentation/project/paper/ report [SU5] implementation of a problem task
	[ZARZL3_U04] The student is able to use the acquired knowledge of management science and quality in professional practice.	The student uses the acquired knowledge to calculate costs and procedures in healthcare facilities.	[SU2] presentation/project/paper/ report [SU5] implementation of a problem task

	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[ZARZL3_U02] The student is able to correctly use the legal acts regulating the sphere of formal and legal organization of the establishment and operation of enterprises in Poland.</td><td>The student interprets legal regulations regarding the functioning of medical entities in Poland.</td><td>[SU2] presentation/project/paper/report [SU5] implementation of a problem task</td></tr></table>
Subject contents	1. Characteristics of healthcare entities and their classification. 2. Basic accounting principles for healthcare entities, taking into account national regulations. 3. Identification, classification and calculation of costs related to healthcare activities. 4. Principles of pricing medical procedures.
Prerequisites and co-requisites	
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 project and its presentation</td><td>51.0%</td><td>100.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>Rozporządzenie Ministra Zdrowia z dnia 26 października 2020 r. w sprawie zaleceń dotyczących standardu rachunku kosztów u świadczeniodawców</td></tr><tr><td>Supplementary literature</td><td></td></tr><tr><td>eResources addresses</td><td></td></tr></table>
Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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