

Subject card

Subject name and code	Costing II, PG_00124921						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024	Academic year of realisation of subject				2024/2025	
Education level	postgraduate 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	full-time studies	Mode of delivery				at the university	
Year of study	1	Language of instruction				Polish	
Semester of study	1	ECTS credits				6.0	
Learning profile	academic	Assessment form					
Conducting unit	Zakład Rachunkowości Finansowej -> Katedra Rachunkowości -> Faculty of Management -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Arleta Szadziewska					
	Teachers	dr hab. Arleta Szadziewska dr Michał Chalastra					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	0.0	0.0	0.0	45
	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	45		30.0		75.0	150
Subject objectives	<ol style="list-style-type: none"> 1. To familiarize students with the theoretical aspects of cost accounting. 2. To prepare students for accurate and consistent cost accounting over time. 3. To introduce students to the complexities of indirect cost accounting. 4. To educate students on various methods and types of cost calculation. 						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W05] The student has an extended knowledge of advanced methods and tools, including data acquisition and analysis techniques, specific to the social sciences to describe economic structures and institutions and the processes within and between them.	The student knows and understands fundamental concepts and principles in the field of cost accounting. The student can identify different cost categories, distinguish between cost and loss, and recognize the differences between cost and expense, as well as cost and the cost of earning income. They understand the cost classifications required for financial reporting, including the balance sheet valuation of inventories and the determination of the financial result.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences. The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	The student can classify costs appropriately according to established cost classification principles for reporting, decision-making, and control purposes. They have the ability to record these costs in selected accounting sections. The student possesses the ability to plan the cost accounting process over time.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[FiRMU2_U06] The student creatively uses the acquired knowledge in various scopes and forms to solve problems in finance and accounting that arise in business practice. The student knows the limitations of the usefulness of the applied knowledge.	The student is capable of calculating the costs of auxiliary production according to the chosen methodology and selecting the appropriate method of product cost calculation based on the type of activity. They can choose the accounting keys for indirect costs and understand the issues related to accounting for unused production capacities.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	The student is committed to supplementing and enhancing their acquired knowledge and skills in cost accounting. They understand the importance of continuous learning and development in this field and can acknowledge and learn from mistakes.	[SK4] test/exam - oral or written [SK5] implementation of a problem task
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	The student demonstrates objectivity, recognizes conflicts of interest, and accurately identifies and resolves dilemmas related to the accounting profession.	[SK4] test/exam - oral or written [SK5] implementation of a problem task
	[FiRMU2_K05] Responsibility: - meets deadlines, - is able to set priorities appropriately in order to complete the task set before him, - is able to foresee the social consequences of his actions, - consistently strives to achieve the set goal, - is able to work systematically and independently, - respects the rules and norms of social coexistence.	The student consistently strives to achieve the objectives set during classes. They can work systematically and independently, adhering to the rules and norms of group dynamics.	[SK4] test/exam - oral or written [SK5] implementation of a problem task

	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	The student comprehends the necessity of determining costs for both reporting and management purposes. They are familiar with cost calculation methods and understand their application within enterprises.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	The student exercises caution in assessing cost items presented in financial reports and understands the essence of calculating the cost of manufacturing a product.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
Subject contents	<p>A. Lecture Topics:</p> <ol style="list-style-type: none"> 1. Service departments cost allocation. 2. Production departments cost allocation. 3. Nature, purposes and types of costing, nature and methods of continuous operation costing, nature and methods of job costing, complex costing methods. 4. Recording the turnover of finished products. 5. Profit and loss account in comparative and calculation formats. <p>B. Exercise Topics:</p> <ol style="list-style-type: none"> 1. Service departments cost allocation- practical tasks. 2. Production departments cost allocation. - practical tasks. 3. Recording the turnover of finished products - practical tasks. 4. Cost calculation - practical tasks. 		
Prerequisites and co-requisites	Knowledge of basic accounting principles, understanding of how to construct a company chart of accounts, and the ability to prepare a trial balance and basic elements of financial reports (balance sheet, profit and loss account, and supplementary information). Familiarity with financial reporting principles, ability to analyze financial report data, and a foundational understanding of financial analysis indicators. Basic knowledge of cost identification, classification, and accounting.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	The exam includes both questions and tasks.	51.0%	100.0%
Recommended reading	Basic literature	<ol style="list-style-type: none"> 1. M. Ossowski, Rachunek kosztów, ODDK, Gdańsk 2003 2. Praca zbiorowa pod redakcją K.G. Świdorskiej, Rachunek kosztów i rachunkowość zarządcza, SKWP, Warszawa 2008 3. S.Sojak, Rachunkowość zarządcza, TNOiK, Toruń 2003 	
	Supplementary literature	<ol style="list-style-type: none"> 1. Praca zbiorowa pod redakcją G.K.Świdorskiej, Rachunkowość zarządcza i rachunek kosztów tom 1 i 2, DIFIN, Warszawa 2002 2. Praca zbiorowa pod redakcją A. Karmańskiej, Rachunek kosztów i rachunkowość zarządcza - pojęcia, problemy, zadania, DIFIN, Warszawa 2002 	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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