

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 2024	Academic year of realisation of subject			2024/2025		
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	<p>Familiarizing students with the theoretical aspects of cost accounting.</p> <p>Preparing students for the correct classification of costs.</p> <p>Familiarizing students with possible variants of cost recording and settlement.</p> <p>Familiarizing students with the theoretical aspects of cost accounting.</p> <p>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</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_W02] He/she knows widened terminology and concepts of tax law and finance, demonstrates widened knowledge in the scope of general and formal substantive tax law and various types of economic structures and institutions.	The student has knowledge of norms and rules (legal, organizational, moral and ethical) in the field of finance and accounting. Knows and understands basic concepts and principles of cost accounting.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[PiDPMU2_U01] The graduate is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines in order to formulate and solve complex and unusual problems that may occur in this area, especially complex problems of tax analysis and accounting, especially complex validation and interpretation problems in the field of tax law and problems of tax analysis and accounting	understands the importance of knowledge in solving problems cognitive and practical and – in case of difficulties with solving the problem on your own - seeking opinions experts dealing with tax law, finance, accounting and related disciplines (especially scientists, experienced advisors tax, lawyers dealing with disciplines other than tax and accounting law), and if necessary also the need for expert specialists in the field disciplines other than legal and economic sciences	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	The student understands and is able to correctly interpret basic phenomena economic in the field of finance and accounting. Understands and is able to explain the content economic events generating costs. Correctly classifies costs and has the ability to register them in selected cadastral sections. Can properly analyze the causes and course of processes related to the course cost accounting. is able to identify stakeholders of information related to stages cost accounting.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[PiDPMU2_K01] The graduate understands the complexity of problems in the field of tax law, finance, accounting and related disciplines, and therefore is ready to critically assess the knowledge and content received in this field. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem - consulting experts in tax law, finance, accounting and related disciplines (especially researchers, experienced tax advisors, lawyers dealing with disciplines other than tax and balance sheet law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	-	[SK4] test/exam - oral or written [SK5] implementation of a problem task
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	-	[SU4] test/exam - oral or written [SU6] demonstration of practical skills
	[PiDPMU2_K03] He/she is ready to think and act in an entrepreneurial manner, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization	understands the complexity of problems occurring in the field tax law, finance and accounting and related disciplines and is therefore ready to critical assessment of knowledge in this area and received content	[SK4] test/exam - oral or written [SK5] implementation of a problem task

	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_U07] He/she can manage the work of the team, as well as interact with other people as part of team work for the application of tax, balance sheet law and tax analysis	is able to manage and cooperate with a team other people as part of teamwork, incl take a leading role in teams – in particular in work relevant to the application of tax law i balance sheet and tax analysis	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
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. Świdorska, 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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