Subject card

Subject name and code	Costing II, PG_00157107					
Field of study	Finance and Accounting					
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	1		ECTS credits		6.0	
Learning profile	academic		Assessment form		exam	
Conducting unit	Zakład Rachunkowości Zarządczej -> Department of Accounting -> Faculty of Management -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke			
	Teachers		dr Beata Zackiewicz-Brunke dr Michał Chalastra			

Lesson types						
Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	15.0	15.0	0.0	0.0	0.0	30
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	30	30.0	90.0	150

Subject objectives	
	Familiarizing students with theoretical aspects of cost accounting, Familiarizing students with the issues of cost classification, Preparing students for the correct recording and settlement of costs in the accounting account system, Preparing students to correctly settle costs in time, Preparing students for the correct settlement of indirect costs, Familiarizing students with methods and types of cost calculation, Preparing students to calculate the cost of manufacturing a product, Familiarizing students with variants of annual closures (calculation vs. comparative variant), Familiarizing students with the presentation of costs in the financial statements, Familiarizing students with current problems and directions of development of cost accounting

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 is able to apply the principles of ethics in business in the decision-making process based on data from cost accounting. Can identify and resolve decision-making dilemmas related to cost knowledge.	[SK4] test/exam - oral or written
	[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 understands the need for development and lifelong learning. He knows the benefits and advantages of teamwork, he can assess the mistakes made.	[SK4] test/exam - oral or written
	[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 understands and is able to explain in an in-depth way the content of announcements of economic institutions, articles published in the press and magazines in the field of finance. Correctly applies concepts from the field of social sciences.	[SU4] test/exam - oral or written
	[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 uses the acquired knowledge of cost accounting in a creative way in various scopes and forms to solve problems in the field of finance and accounting. He knows the limitations of the usefulness of applied knowledge.	[SU4] test/exam - oral or written
	[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 meets deadlines and is able to determine priorities for the implementation of a task defined by him/her. He consistently pursues his goal while maintaining the rules and norms of social life.	[SK4] test/exam - oral or written
	[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 understands and complies with the principles and rules in the field of industrial property protection and copyright law.	[SW4] test/exam - oral or written
	[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 has an extended knowledge of advanced methods and tools specific to cost accounting.	[SW4] test/exam - oral or written

	Course outcome	**Subject outcome**	**Method of verification**
	[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 is able to use the principles, norms and regularities of cost accounting in solving problems in the field of accounting and finance.	[SU4] test/exam - oral or written
Subject contents	Lecture topics : 1 . Theoretical aspects of cost accounting 2 . Essence , objectives and functions of cost classification 3 . Cost break - downs 4 . Nature , purpose and types of accruals and accruals 5 . Auxiliary production costs and the essence of their settlement 6 . Indirect costs and the essence of their settlement 7 . Essence , objectives and types of calculations 8 . Statutory definition of the cost of manufacturing a product 9 . Essence and methods of calculation 10 . Costs in the financial statements Exercise issues : 1 . Essence , objectives and functions of cost classification 2 . Cost break - downs 3 . Nature , purpose and types of accrued expenses 4 . Auxiliary production costs and the essence of their settlement 5 . Indirect costs and the essence of their settlement 6 . Division calculation 7 . Add -on calculation 8 . Costs in the financial statements		

Prerequisites and co-requisites	Knowledge of accounting principles Knowledge of constructing the company chart of accounts Ability to prepare a statement of turnover and balances Ability to prepare basic elements of financial statements (balance sheet, profit and loss account, additional information) Knowledge of financial reporting principles and the ability to analyze data contained in financial statements Knowledge of basic indicators of financial analysis. Basic knowledge of identifying, classifying and recording costs	
Assessment methods and criteria		

Subject passing criteria	Passing threshold	Percentage of the final grade
Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.	51.0%	100.0%

Recommended reading	Basic literature	1) M. Ossowski, Rachunek kosztów, ODDK, Gdańsk 2004 2) Praca zbiorowa pod redakcją K.G. Świderskiej, Rachunek kosztów i rachunkowość zarządcza, SKWP, Warszawa 2008 3) E. Nowak, Rachunek kosztów w jednostkach prowadzących działalność gospodarczą, Ekspert Wydawnictwo i Doradztwo, Wrocław 2018 4) Lecturers own teaching materials (lectures and classes).
	Supplementary literature	1) K. Czubakowska, Rachunek kosztów i wyników, Polskie Wydawnictwo Ekonomiczne, Warszawa, 2015 2) D. Małkowska, Rachunek kosztów w rachunkowości finansowej - ewidencja i rozliczanie. Zbiór zadań z komentarzem, ODDK, Gdańsk [ostatnie wydanie]
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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