

Subject card

Subject name and code	Logistic Costing - class, PG_00174061						
Field of study	Logistics and Mobility						
Date of commencement of studies	October 2025		Academic year of realisation of subject			2027/2028	
Education level	Bachelor's 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	3		Language of instruction			English	
Semester of study	5		ECTS credits			2.0	
Learning profile	academic		Assessment form				
Conducting unit	Department of Logistics -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr inż. Rafał Śpiewak				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	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		5.0		30.0	50
Subject objectives	To impart knowledge of management accounting. To familiarise you with management accounting tools in supporting business decisions. To develop the ability to collect, process and interpret cost and performance information. To develop the ability to solve decision-making problems using management accounting methods and tools.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[LML3_W11] knows the general principles of creating and developing forms of individual entrepreneurship, using knowledge of economics, finance, management sciences, logistics and mobility	The student demonstrates a rational approach to solving problem issues, guided by entrepreneurship and the basic goals of conducting business activities.	[SW4] test/exam - oral or written
	[LML3_U07] is able to participate in the analysis and evaluation of alternative solutions to problems of logistics or mobility and select methods and instruments to rationally resolve them	The student demonstrates the ability to use different methods of solving problem issues, depending on the scope of available information and data. The student discusses the project/doubts/tasks etc. during consultations with the instructor.	[SU1] oral statement/conversation/discussion [SU8] observation of student's independent or team work
	[LML3_U05] uses normative systems (legal, professional, ethical) to solve a specific logistics or mobility task	The student demonstrates general knowledge of international accounting standards, is able to fluently navigate through company reports, search for interesting information, analyse and interpret it.	[SU8] observation of student's independent or team work
	[LML3_U08] has the ability to observe, understand and analyze logistics and mobility processes and systems using appropriate scientific methods	The student demonstrates the ability to combine various methods used when meeting business challenges in the field of management accounting.	[SU8] observation of student's independent or team work
Subject contents	1. The essence and importance of management accounting 2. Costs to manage 3. Break-even analysis 4. Short-term decision calculations 5. Prices and pricing decisions 6. Planned cost accounting 7. Cost variance analysis 8. Budgeting 9. Responsibility centers 10. Strategic cost management 11. Strategic management accounting 12. IT tools for management accounting		
Prerequisites and co-requisites	Basic knowledge of mathematics and the ability to use Excel spreadsheets.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	carrying out exercises and problem tasks during classes	51.0%	100.0%
Recommended reading	Basic literature	Wayne J. Morse, James R. Davis, Al L. Hartgraves, Management accounting, Addison-Wesley Publishing Company, 1984	
	Supplementary literature	Management accounting (journal), National Association of Accountants, Institute of Management Accountants	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed	The "ABC Producer" company produces and sells furniture. Currently, the company produces two main products: tables and chairs. During a production month, the company can produce a maximum of 200 tables and 400 chairs. The company sells tables for PLN 500 each and chairs for PLN 150 each.		
Work placement	Not applicable		

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