University of Gdańsk

Subject card

Subject name and code	Cost Accounting, PG_00178554		
Field of study	Finance and Accounting		
Date of commencement of studies	October 2026	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	part-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish
Semester of study	4	ECTS credits	5.0
Learning profile	academic	Assessment form	exam
Conducting unit	Department of Accounting -> Faculty of Management -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Beata Zackiewicz-Brunke	
	Teachers		

Lesson types							
	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	16.0	0.0	0.0	0.0	32
	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	32	2.0	91.0	125

Subject objectives	1. A. Defining the concept of resources. B. Defining the concept of cost object C. Distinguishing costs from expenses and losses. D. Classifying individual costs as: a) simple costs, b) costs by type, c) direct and indirect costs, d) product costs and period costs, e) fixed and variable costs, f) costs of due, significant and lost benefits, g) controlled and uncontrolled costs. 2. A. Defining the enterprise information system. B. Defining the objectives and tasks of cost accounting. C. Defining the tasks of cost accounting in preparing financial statements. D. Defining the tasks of cost accounting in managing an economic entity. E. Presenting changes in cost accounting from the 1920s to the present. 3. A. Defining the costs of basic functions of the enterprise. B. Defining the method of identifying, recording and settling supply costs in the financial and accounting system. C. Defining the method of identifying, recording and settling production costs in the financial and accounting system. D. Defining the method of identifying, recording and settling sales costs in the financial and accounting system. E. Defining the method of identifying, recording and settling administration costs in the financial and accounting system.

	F. Defining the method of identifying, recording and settling auxiliary activity costs in the financial and accounting system. 4. A. Defining the purpose and subject of cost calculation in the reporting cost accounting. B. Applying calculation methods in the reporting cost accounting: a) simple and factorial (two methods of calculating the equivalent volume of production for a given period) b) semi-finished and non-semi-finished phase, c) additive and its varieties. C. Applying calculation in joint (coupled, associated) production. 5. A. Defining organisational units that can be included in auxiliary activities. B. Defining the principles and methods of settling the costs of auxiliary activities. C. Application of methods for settling costs of auxiliary activities: a) direct, b) gradual (sequential), c) system of equations, d) successive approximations, e) planned cost (planned rates), f) partially planned, partially actual rates. D. Use of information on costs of auxiliary services for management. 6. A. Indication of the purpose of calculating the cost of manufacturing products. B. Justification of the purpose of dividing costs into production and non-production from the point of view of determining the cost of manufacturing products. C. Identification of cost objects for the purposes of determining the cost of manufacturing products. D. Key factors in selecting cost objects. Analysis of cost drivers and application of appropriate quantitative techniques.

	E. Components of the cost of producing products. F. Indirect costs and their division into variable and fixed. G. Accounting, disclosure and presentation of products in the financial statements. 7. A. Production capacities and factors for their measurement. B. Defining: a) production capacities, b) factors for their measurement, c) theoretical production capacities, d) practical production capacities, e) normal use of production capacities. f) determining: theoretical, practical and normal production capacities. C. Costs of unused production capacities. D. Defining: a) indirect production costs (fixed and variable), b) justified part of indirect costs, c) unjustified part of indirect costs, E. Determining the rates of fixed and variable indirect costs. a) calculating the costs of unused production capacities. b) calculating the cost of producing products taking into account unused production capacities.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_U02] The student can identify, analyze or design adequate solutions to problems in finance and accounting.	The student uses a properly selected method of calculating the cost of manufacturing a product for the type of business. Selects appropriate indirect cost billing keys. Analyzes the process of settling costs over time. Settles the costs of auxiliary production in accordance with the adopted methodology.	[SU4] test/exam - oral or written
	[FiRL3_W08] The student has advanced knowledge and understanding of the interrelationship of accounting and finance with business in a changing environment and the accompanying contemporary challenges and dilemmas in this context.	The student identifies the possibilities of using cost accounting for the purposes of cost management in the company. The student describes the place of cost accounting in the information system of a given organization and its goals and tasks resulting from contemporary challenges in this area.	[SW4] test/exam - oral or written
	[FiRL3_U04] The student is able—from the perspective of finance and accounting—to correctly select and properly apply methods and tools from the fields of management and quality sciences, economics, and finance to analyse and forecast economic processes and evaluate economic phenomena.	The student is cautious about the assessment of cost items presented in the financial statements. It calculates the cost of unused production capacity carefully. It uses appropriate methods of calculating the cost of manufacturing a product, using the right tools in this area.	[SU4] test/exam - oral or written
	[FiRL3_W06] To an advanced degree, the student knows and understands the objectives, essence, nature and interrelationships of financial processes, ways of recording them, and the principles of rational decision-making and implementation of changes in this area.	The student defines the concept of costs and recognizes synonymous concepts related to costs. Identifies cost classification cross-sections due to different purposes and criteria for their division. Recognizes the essence, subject, types of costing, including calculation methods production cost. Locates costs in cross-section of the organizational structure the undertaking concerned. The student adjusts the methods of recording costs for the information needs of a given business entity.	[SW4] test/exam - oral or written

Subject contents	**1. Costs and synonymous concepts** a) basic definitions, b) qualification profiles. **2. Place of cost accounting in the enterprise's information system, goals and tasks of cost accounting, evolution of cost accounting.** **3. Costs and the organisational structure of the enterprise.** **4. The essence, subject, types and methods of cost calculation.** **5. Costs of auxiliary activities and their settlement** a) criteria for distinguishing activity centres, b) stages of settling costs of auxiliary activities, the problem of mutual (returnable) benefits and benefits for own needs. c) information on costs of auxiliary services in management. **6. Cost of production as a basis for product valuation. Calculation of the cost of production of products.** **7. Unused production capacities and their impact on product valuation.**
Prerequisites and co-requisites	The student should have knowledge and skills in financial accounting and financial reporting.

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

A.1. wykorzystywana podczas zajęć

1. Autorskie materiały dydaktyczne (wykładowe i ćwiczeniowe) prowadzących zajęcia
2. Ossowski M., Rachunek kosztów, ODDK, Gdańsk 2003
3. BPP Performance Management manuals [ostatnie wydanie]
4. Ustawa z dnia 29 września 1994 r. o rachunkowości (Dz.U. z 1994 nr 121 poz. 591 z późn. zm.)
5. KSR nr 13 Koszt wytworzenia jako podstawa wyceny produktów

A.2. studiowana samodzielnie przez studenta

1. Praca zbiorowa pod redakcją K.G. Świderskiej, Rachunek kosztów i rachunkowość zarządcza, SKWP, Warszawa [ostatnie wydanie]
2. Nowak E., Rachunek kosztów w jednostkach prowadzących działalność gospodarczą, Ekspert Wydawnictwo i Doradztwo, Wrocław 2018

	Supplementary literature	1. Rachunek kosztów i rachunkowość zarządcza - pojęcia, problemy, zadania, praca zbiorowa pod redakcją A. Karmańskiej, Difin, Warszawa 2002 2. Rachunek kosztów i rachunkowość zarządcza. Najnowsze tendencje, procedury i ich zastosowanie w przedsiębiorstwach, Praca zbiorowa pod redakcją I. Sobańskiej, CH. Beck, Warszawa 2003 3. Sojak S., Rachunek kosztów - podstawowe aspekty sprawozdawcze i decyzyjne, SKwP, Warszawa 2010 4. Czubakowska K., Rachunek kosztów i wyników, PWE, Warszawa, 2015 5. Małkowska D., Rachunek kosztów w rachunkowości finansowej - ewidencja i rozliczanie. Zbiór zadań z komentarzem, ODDK, Gdańsk [ostatnie wydanie] 6. Dury C., Management and Cost Accounting [ostatnie wydanie] 7. Trentowska M., Rachunek kosztów, podstawy rachunkowości zarządczej i zarządzania finansami, SKwP, Warszawa 2022
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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