

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 2026	Academic year of realisation of subject				2026/2027	
Education level	Master'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	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		
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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