University of Gdańsk

Subject card

Subject name and code	Logistic Costing, PG_00200416						
Field of study	Logistics and Mobility						
Date of commencement of studies	October 2026		Academic year of realisation of subject	2028/2029			
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	1.0			
Learning profile	academic		Assessment form	credit			
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		0.0	10.0	25	
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_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.	[SU5] implementation of a problem task [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.	[SU1] oral statement/conversation/ discussion [SU5] implementation of a problem task [SU8] observation of student's independent or team work
[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.	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
[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.	[SW1] oral statement/ conversation/discussion [SW5] implementation of a problem task

Subject contents

1. The essence and importance of 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

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	

Example issues/ example questions/ tasks being completed

“ABC Logistics” provides transport and warehousing services. The company currently offers two main types of services: pallet transport and warehouse handling of shipments.

Within one month, the company can complete a maximum of 200 pallet transport orders and handle a maximum of 400 warehouse shipments. The company charges PLN 500 for one pallet transport order and PLN 150 for handling one warehouse shipment.

Work placement

Not applicable

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