



**Field of study:**

## **Finance and Accounting**

**Subject: Cost accounting**

Level of study: graduate studies

System of study: Full-time

Profile of studies: general academic

Subject: Cost accounting

## **Form of classes and the ECTS points**

|           | Number of hours | ECTS points | Credit           |
|-----------|-----------------|-------------|------------------|
| exercises | 30              |             | credit with mark |
| Total     | 30              | 7           |                  |

## **Aims of teaching**

This course consists of a discussion of cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labor and factory overhead costs.

## Intended learning outcomes

| KNOWLEDGE          |  |  |
|--------------------|--|--|
| SYMBOL             | DESCRIPTION  | REFERENCE TO THE PROFILE OUTCOME   |
| P_W1               | Describe how cost accounting is used for decision making and performance evaluation. Explain the basic concept of cost and how costs are presented in financial statements.                              | FiR_WG01_Mgr<br>FiR_WG02_Mgr<br>FiR_WG03_Mgr<br>FiR_WG06_Mgr<br>FiR_WG07_Mgr<br>FiR_WG09_Mgr<br>FiR_WG13_Mgr<br>FiR_WG14_Mgr<br>FiR_WG19_Mgr<br>FiR_WK01_Mgr<br>FiR_WK03_Mgr |
| SKILLS             |  |  |
| SYMBOL             | DESCRIPTION  | REFERENCE TO THE PROFILE OUTCOME   |
| P_U1               | Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle and analyze the basic cost flow model and be able to assign costs in a job cost system. | FiR_UW01_Mgr<br>FiR_UW02_Mgr<br>FiR_UK01_Mgr<br>FiR_UK02_Mgr<br>FiR_UO01_Mgr<br>FiR_UU01_Mgr   |
| P_U2               | Formulate overhead using predetermined rates and Activity-Based costing and asses how cost-volume-profit are related and use CVP analysis as a planning and decision making aid.                         | FiR_UW01_Mgr<br>FiR_UW02_Mgr<br>FiR_UK01_Mgr<br>FiR_UK02_Mgr<br>FiR_UO01_Mgr<br>FiR_UU01_Mgr   |
| SOCIAL COMPETENCES |  |  |
| SYMBOL             | DESCRIPTION  | REFERENCE TO THE PROFILE OUTCOME   |

| SOCIAL COMPETENCES |  |  |
|--------------------|--|--|
| SYMBOL             | DESCRIPTION  | REFERENCE TO THE PROFILE OUTCOME   |
| P_K1               | Improve the managerial relation status within the company society. | FiR_KK01_Mgr<br>FiR_KK02_Mgr<br>FiR_KK03_Mgr<br>FiR_KO01_Mgr<br>FiR_KO03_Mgr<br>FiR_KO04_Mgr<br>FiR_KR01_Mgr<br>FiR_KR03_Mgr |

## Course content

| NUMBER | DESCRIPTION                                    | FORM OF CLASSES | NUMBER OF HOURS |
|--------|--|-----------------|-----------------|
| 1      | Introduction to Course. The Accountant's Role. | exercises       | 2 / 2           |
| 2      | Cost Terms and Purpose                         | exercises       | 3 / 3           |
| 3      | Cost-Volume-Profit Analysis                    | exercises       | 3 / 3           |
| 4      | Job Costing                                    | exercises       | 3 / 3           |
| 5      | ABC Costing                                    | exercises       | 3 / 3           |
| 6      | Decision Making                                | exercises       | 3 / 3           |
| 7      | Cost Allocation of Support Departments         | exercises       | 3 / 3           |
| 8      | Process Costing                                | exercises       | 3 / 3           |
| 9      | Overhead Variances, Control                    | exercises       | 3 / 3           |
| 10     | Inventory Costing                              | exercises       | 3 / 3           |
| 11     | Cost Behavior                                  | exercises       | 1 / 1           |

## Conditions of completion

---

### EXERCISES

| TYPE OF CREDIT         | CREDIT INFLUENCE (IN %) |
|------------------------|-------------------------|
| Presence in classes    | 15                      |
| Project                | 15                      |
| Exercises final credit | 70                      |

## Teaching methods

---

- exercises
- multimedia presentations
- homeworks
- Discussion

## Reading (compulsory)

---

- Horngren, Datar, Rajan. Cost Accounting 2015

## Reading (additional)

---

- S. M. Bragg. Cost Accounting 2019

## Odniesienie efektów przedmiotowych do efektów kierunkowych, treści kształcenia, metod weryfikacji

| SYMBOL                    | REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME  | REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT    | REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS                           |
|---------------------------|--|---|--|
| <b>KNOWLEDGE</b>          |  |   |  |
| P_W1                      | FiR_WG01_Mgr<br>FiR_WG02_Mgr<br>FiR_WG03_Mgr<br>FiR_WG06_Mgr<br>FiR_WG07_Mgr<br>FiR_WG09_Mgr<br>FiR_WG13_Mgr<br>FiR_WG14_Mgr<br>FiR_WG19_Mgr<br>FiR_WK01_Mgr<br>FiR_WK03_Mgr | 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11 | Active class<br>participation<br>assignments<br>Exercising final test<br>Homeworks |
| SYMBOL                    | REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME  | REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT    | REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS                           |
| <b>SKILLS</b>             |  |   |  |
| P_U1                      | FiR_UW01_Mgr<br>FiR_UW02_Mgr<br>FiR_UK01_Mgr<br>FiR_UK02_Mgr<br>FiR_UO01_Mgr<br>FiR_UU01_Mgr   | 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11 | Active class<br>participation<br>Homeworks<br>Exercising final test                |
| P_U2                      | FiR_UW01_Mgr<br>FiR_UW02_Mgr<br>FiR_UK01_Mgr<br>FiR_UK02_Mgr<br>FiR_UO01_Mgr<br>FiR_UU01_Mgr   | 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11 | Active class<br>participation<br>assignments<br>Exercising final test<br>Homeworks |
| SYMBOL                    | REFERENCE OF A GIVEN OUTCOME TO THE PROFILE OUTCOME  | REFERENCE OF A GIVEN OUTCOME TO THE COURSE CONTENT    | REFERENCE OF A GIVEN OUTCOME TO THE VERIFICATION METHODS                           |
| <b>SOCIAL COMPETENCES</b> |  |   |  |
| P_K1                      | FiR_KK01_Mgr<br>FiR_KK02_Mgr<br>FiR_KK03_Mgr<br>FiR_KO01_Mgr<br>FiR_KO03_Mgr<br>FiR_KO04_Mgr<br>FiR_KR01_Mgr<br>FiR_KR03_Mgr   | 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11 | Active class<br>participation<br>assignments<br>Homeworks<br>Exercising final test |