



**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
lectures	30		exam
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 FiR_WG02_Mgr FiR_WG03_Mgr FiR_WG06_Mgr FiR_WG07_Mgr FiR_WG09_Mgr FiR_WG13_Mgr FiR_WG14_Mgr FiR_WG19_Mgr FiR_WK01_Mgr 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 FiR_UW02_Mgr FiR_UK01_Mgr FiR_UK02_Mgr FiR_UO01_Mgr 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 FiR_UW02_Mgr FiR_UK01_Mgr FiR_UK02_Mgr FiR_UO01_Mgr FiR_UU01_Mgr
SOCIAL COMPETENCES		
SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME

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SYMBOL	DESCRIPTION	REFERENCE TO THE PROFILE OUTCOME
P_K1	Improve the managerial relation status within the company society.	FiR_KK01_Mgr FiR_KK02_Mgr FiR_KK03_Mgr FiR_KO01_Mgr FiR_KO03_Mgr FiR_KO04_Mgr FiR_KR01_Mgr FiR_KR03_Mgr

## Course content

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

## Conditions of completion

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### LECTURES

TYPE OF CREDIT	CREDIT INFLUENCE (IN %)
Exam (for the lecturers only)	85
Presence in classes	15

## Teaching methods

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- exercises
- multimedia presentations
- homeworks
- Discussion

## Reading (compulsory)

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- Horngren, Datar, Rajan. Cost Accounting 2015

## Reading (additional)

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- 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 FiR_WG02_Mgr FiR_WG03_Mgr FiR_WG06_Mgr FiR_WG07_Mgr FiR_WG09_Mgr FiR_WG13_Mgr FiR_WG14_Mgr FiR_WG19_Mgr FiR_WK01_Mgr FiR_WK03_Mgr	1 2 3 4 5 6 7 8 9 10 11	Active class participation assignments Exercising final test 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 FiR_UW02_Mgr FiR_UK01_Mgr FiR_UK02_Mgr FiR_UO01_Mgr FiR_UU01_Mgr	1 2 3 4 5 6 7 8 9 10 11	Active class participation Homeworks Exercising final test
P_U2	FiR_UW01_Mgr FiR_UW02_Mgr FiR_UK01_Mgr FiR_UK02_Mgr FiR_UO01_Mgr FiR_UU01_Mgr	1 2 3 4 5 6 7 8 9 10 11	Active class participation assignments Exercising final test 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 FiR_KK02_Mgr FiR_KK03_Mgr FiR_KO01_Mgr FiR_KO03_Mgr FiR_KO04_Mgr FiR_KR01_Mgr FiR_KR03_Mgr	1 2 3 4 5 6 7 8 9 10 11	Active class participation assignments Homeworks Exercising final test