

## Module description (syllabus): Podstawy rachunku kosztów

Module title:	<b>Podstawy rachunku kosztów</b>	<b>ECTS</b>	<b>5</b>
Module title translation:	The principles of cost accounting		
Module for study direction:	<b>Erasmus</b>		

Module language: <b>angielski</b>		Study level: <b>2</b>	
Study cycle: <b>stacjonarne</b>	Module status: <b>kierunkowy - do wyboru</b>	Semester number: <b>4</b> <b>semestr letni</b>	
Academic Year from which module description is valid :		<b>2019/2020</b>	Catalogue number: <b>EKR-E-2S-4-32-KF-2019-ERA</b>

Person in charge of the module:	<b>Magdalena Mądra-Sawicka, dr</b>		
Teachers responsible for classes:			
Unit responsible for the module:	<b>Katedra Finansów</b>		
Faculty in charge:	<b>Wydział Ekonomiczny</b>		
Objectives of the module:	a.present the issue of the cost accounting and usefulness of the cost information for taking decisions in short and long-term in the company b.to familiarize students with issues related to cost management for the purpose of making current and long-term decisions  <b>Lectures</b> Cost accounting and controlling. The idea of cost management. The costs classification for management needs. Register rules and cost settlement. The structure of genre costs. The subjective, objective and costs process structure. Full absorption costing. The costs classification in full absorption costing. The costs settlement in full absorption costing. The decision usefulness of the full absorption costing. Advantages and disadvantages of the full absorption costing. Contribution approach. The costs classification in the contribution approach. Cost settlement in the contribution approach. The decision usefulness of the contribution approach. Advantages and disadvantages of the contribution approach. The postulated costing. The prescriptive, normal and planned costing. The decision usefulness of the postulated costing. Advantages and disadvantages of postulated costing. <b>Classes</b>		
Teaching forms and number of hours:	a. lectures - no of hours: full time study: 30, part-time study. 0		
Teaching methods:	discussion, sorce texts analysis, lectures		
Initial requirements and formal prerequisites:	The basic knowledge about accounting		
Learning outcomes:	<b>Knowledge - knows and understands:</b> 1.Possessing knowledge in scope of identifying and defining costs in company	<b>Skills - can:</b> 2. Gaining skills for analyzing the influence of costs on effectiveness and performance of the company	<b>Competences - is ready for:</b> 3. Have a ability to take a managers decision in the company
Assesement methods:	evaluation of the work done as part of the student's own work (effects: 1,2,3), assessment of the project work (effects: 2,3), assessment of activities during classes (effects: 2,3)		
Formal documentation of the learning outcome:	tests, exams evaluation forms (in that on attendance list)		
Elements of the final grade and their weights:	evaluation of the work done as part of the student's own work - 50%, assessment of the project work - 25%, assessment of activities during classes - 25%		
Place of teaching:			
Teaching materials (obligatory and additional):			
1. Vanderbeck E. J. 2012. Principles of cost accounting. Cengage Learning. (google book) 2. Drury C. M. 2013. Management and cost accounting. Springer. (google book) 3. Larson K. D., Wild J. J., Chiappetta B. 2002. Fundamental accounting principles (Vol. 16). USA: McGraw-Hill Irwin.			

Remarks:

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**Quantitative indicators describing the module:**

Estimated total number of student work hours (contact and own work) necessary to achieve the learning outcomes assumed for the module - on this basis, complete the ECTS field:

**120/0**

The total number of ECTS points which the student receives in module requiring direct participation of academic teachers or other persons:

**1.6/0 ECTS**

**Table of compliance of the directional learning outcomes with the effects of the module**

Outcome category	Learning outcomes for module:	Reference to effects for the study program for the direction of study	The impact of classes on the directional effect*)
Knowledge	1. Possessing knowledge in scope of identifying and defining costs in company	EK2_KW03	2
Skills	2. Gaining skills for analyzing the influence of costs on effectiveness and performance of the company	EK2_KU02	2
Competences	3. Have a ability to take a managers decision in the company	EK2_KK01	2

\*) 3 - advanced and detailed, 2 - significant, 1 - basic