

COURSE GUIDE

<u>Subject name</u>	Cost accounting for engineers
<u>Course of study</u>	Quality and Production Management
<u>The form of study</u>	Full-time
<u>Level of qualification</u>	First
<u>Year</u>	II
<u>Semester</u>	III
<u>The implementing entity</u>	Department of Finance, Banking and Accounting
<u>The person responsible for preparing</u>	dr inż. Karolina Rybicka
<u>Profile</u>	General academic
<u>ECTS points</u>	4

TYPE OF TEACHING – NUMBER OF HOURS PER SEMESTER

LECTURE	CLASS	LABORATORY	PROJECT	SEMINAR
15	30	-	-	-

COURSE AIMS

- C1. Understanding the basic issues of costing, classification of costs for financial reporting, decisionmaking and control needs.
- C2. Understanding basic costing systems.
- C3. Understanding costing as an element of information system of the enterprise.
- C4. Understanding modern costing system as an instrument supported company's management

ENTRY REQUIREMENTS FOR KNOWLEDGE, SKILLS AND OTHER COMPETENCES

1. Basic knowledge of accounting regulations.
2. Knowledge of the principles of registering all assets and liabilities.
3. Ability to identify data coming from accounting system.
4. Knowledge of basic mathematical principles used for economic calculations.

LEARNING OUTCOMES

- EU1. Student has theoretical knowledge about systematic costing and distinguishes costs for financial reporting, decision-making and control needs.
- EU2. Student has the ability to settle, register and allocate costs and revenues in the enterprise.
- EU3. Student can use cost information for management needs of the enterprise.
- EU4. Student can use modern costing systems in management.

COURSE CONTENT

Type of teaching – LECTURE	Number of hours
W1. Introduction. History of costing systems. Basic concepts of costing system, aims and functions.	1
W2. The idea, scope and classification of costs. Measurement of costs and revenues for financial reporting and decision-making purposes.	1
W3. Costs by nature and by destination - accounting approach.	1
W4. Accruals - active and passive.	1
W5. Costs of ancillary activity.	1
W6. Income Statement.	1
W7. The idea, aims and functions of calculation. Calculation ex ante and ex post. Traditional methods of calculation.	1
W8. Unit cost calculation - Activity Based Costing method.	1
W9. Models of Costing - Absorption costing and variable costing. The idea, advantages	1

and disadvantages.	
W10. Use of Variable Costing in decision-making process. Multidimensional and multistage costing system.	1
W11. Postulated costs. Basic concepts, scope.	1
W12. Standard costing. Analysis of deviations of standard costs.	1
W13. Planning and control of costs in management system.	1
W14. Modern costing systems (Target costing, Kaizen costing).	1
W15. Modern costing systems (Logistic costs costing, Quality costing, Benchmarking).	1
Type of teaching - CLASS	Number of hours
C1,C2. Measurement of costs and revenues for financial reporting and decisionmaking purposes.	2
C3-C6. Recording costs by nature and by destination - accounting approach.	4
C7-C8. Accruals - active and passive.	2
C9-C10. Costs of ancillary activity.	2
C11-C14. Traditional methods of cost calculation.	4
C15-C17. Allocation of costs.	3
C18-C19. Preparing Income Statement - absorption and variable costing.	2
C20. Variable costing in short-term decision making.	1
C21. Multistage and multidimensional costing.	1
C22-C24. Unit cost calculation - ABC costing and TDABC costing.	3
C25-C28. Cost planning and control in management. Budgeting of costs. Analysis of deviations of budgeting costs.	4
C29. Repeating material.	1
C30. Final test.	1

TEACHING TOOLS

1. Books and monographs.
2. Audiovisual presentation.
3. Blackboard.
4. Exercises for students.
5. Financial data from given companies.

WAYS OF ASSESSMENT (F – FORMATIVE, P – SUMMATIVE)

- F1. Evaluation of the implementation tasks in the classroom.
- F2. Observation of students' work in the classroom and discussion.
- P1. Written test.

STUDENT WORKLOAD

Form of activity		Average number of hours for realization of the activity		
		[h]	ECTS	ECTS
Contact hours with the teacher	Lecture	15	0.6	1.2
Preparation for test		15	0.6	
Contact hours with the teacher	Class	30	1.2	2
Preparation for classes		20	0.8	
Getting acquainted with the indicated literature		12	0.48	0.48
Consultation		8	0.32	0.32
TOTAL NUMBER OF HOURS / ECTS CREDITS FOR THE COURSE		100	4	

BASIC AND SUPPLEMENTARY RESOURCE MATERIALS

Basic resources

1. Grabowski R. Fundamentals of Financial Accounting. wyd. SGH, Warszawa, 2015.
2. Karwowski M. Accounting and Financial Reporting. wyd. SGH, Warszawa, 2015.
3. Biernacki M. Exercises on Financial Accounting. Wrocław, Publishing House of Wrocław University of Economics, 2014.
4. Śnieżek E. Financial accounting. CCAE, Łódź 2007.
5. MacKenzie I. Professional English in Use. Finance, Cambridge University Press 2006.
6. Drury C. Management Accounting for Business, Cengage Learning EMEA, 2013.
7. Drury C. Cost Accounting. Butterworth-Heinemann Ltd, 1988.
8. Drury C. Cost and Management Accounting. Cengage Learning EMEA, 2011.

Supplementary resources

1. Karmańska A. (eds.) Rachunkowość zarządcza i rachunek kosztów w systemie informacyjnym przedsiębiorstwa, Difin, Warszawa 2009.
2. Świdorska G.K. (eds.) Controlling kosztów i rachunkowość zarządcza. Difin, Warszawa 2010.
3. Rybicka K. New Technologies – the Impact on Contemporary Management Accounting. Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu nr 515, Wrocław 2018.
4. Rybicka K. Cost Accounting in Logistics. 32nd IBIMA Conference, 2018, Sewilla.
5. Rybicka K. Costing as a source of management information in building enterprise. [in:] Management in Sustainable Construction Industry, Wydawnictwo WZ PCZ, Częstochowa 2014.

TEACHERS (NAME, SURNAME, E-MAIL ADDRESS)

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MATRIX OF LEARNING OUTCOMES REALISATION

Learning outcome	Reference of given outcome to outcomes defined for whole program (PRK)	Course aims	Course content	Teaching tools	Ways of assessment
EU1	K_W02; K_U01; K_U02; K_U11; K_K04	C 1, C4	W1, W2, W11, W12, C1, C2,	1, 2, 3,4	F1, F2,
EU2	K_W02; K_U01; K_U02; K_U04; K_U11; K_K04,	C1, C2	W3-W8, C3- C17,	1, 2, 3,4	F1, F2, P1,
EU3	K_W01; K_W02; K_U01; K_U02; K_U06; K_K02	C1, C3, C4	W9-W10, W13, C18-C21, C25-C30,	1, 2, 3, 4,5	F1, F2, P1,
EU4	K_W01; K_W02; K_U01; K_U02; K_K02; K_K04	C4	W14, W15 C22-C24	1, 2, 3, 4,5	F1, F2, P1,

FORM OF ASSESSMENT - DETAILS

	grade 2	grade 3	grade 4	grade 5
EU1	Student hasn't knowledge about costing and can't identify costs in different criteria.	Student has basic knowledge about costing but can't identify costs in different criteria.	Student has knowledge about costing and can identify costs in different criteria.	Student has knowledge about costing and can identify costs in different criteria. Student knows the importance of costing as element of information system.
EU2	Student can't identify assets and sources of their financing and hasn't ability to settle and register costs and revenues.	Student can identify some assets and sources of their financing but hasn't ability to settle and register costs and revenues.	Student can identify some assets and sources of their financing. Student has ability to settle and register costs and revenues.	Student can very good identify assets and sources of their financing. Student has ability to settle and register costs and revenues.
EU3	Student can't use	Student can use	Student can use cost	Student can use cost

	cost information in decision areas.	basic cost information in some decision areas.	information in some decision areas.	information in all decision areas including company's environment.
EU4	Student doesn't know any modern costing systems in management.	Student knows some modern costing systems in management but can not use them.	Student can use some modern costing systems in management.	Student can use modern costing systems in management.

ADDITIONAL USEFUL INFORMATION ABOUT THE COURSE

1. Information where presentation of classes, instruction, subjects of seminars can be found, etc. - presented to students during first classes, if required by the formula classes are sent electronically to the e-mail addresses of individual dean groups.
2. Information about the place of classes - Information can be found on the website of the Faculty of Management.
3. Information about the timing of classes (day of the week / time) - Information can be found on the website of the Faculty of Management.
4. Information about the consultation (time + place) - Information can be found on the website of the Faculty of Management.

