

COURSE GUIDE

<u>Subject name</u>	Cost account of logistics activities
<u>Course of study</u>	Logistics
<u>The form of study</u>	Full-time
<u>Level of qualification</u>	second
<u>Year</u>	2
<u>Semester</u>	3
<u>The implementing entity</u>	Department of Logistics and International Management
<u>The person responsible for preparing</u>	dr Katarzyna Grondys
<u>Profile</u>	General academic
<u>ECTS points</u>	4

TYPE OF TEACHING – NUMBER OF HOURS PER SEMESTER

LECTURE	CLASS	LABORATORY	PROJECT	SEMINAR
15 E	30	-	-	-

COURSE AIMS

- C1.** Identification of logistics costs in the enterprise.
- C2.** Analysis of the level and structure of logistics costs in the enterprise.

ENTRY REQUIREMENTS FOR KNOWLEDGE, SKILLS AND OTHER COMPETENCES

- Student knows acquaintance of accounting principles, in particular cost accounting.
- Student knows a logistic processes.
- Student has the ability to use basic computer programs like text editor, spreadsheet.
- Student has the ability of analyzing economic processes.
- Student has the ability to formulate conclusions based on available information

LEARNING OUTCOMES

- EU 1-** Student identifies logistics costs in the enterprise and determine the place of their creation.
- EU 2-** Student analyzes the level and structure of logistics costs in the enterprise.
- EU 3-** Student analyzes and interprets information from the account of logistics costs.
- EU 4-** Student analyzes and optimizes interdependent logistics costs in the enterprise.

COURSE CONTENT

Type of teaching – LECTURES		Number of hours
L 1	Organizational classes - familiarize students with the e-learning platform.	1
L 2	The managerial and organizational context of logistics cost: role of management accounting ,the firm size.	1
L 3	The managerial and organizational context of logistics cost: products and production process.	1
L 4	The essence of logistics costs.	1
L 5	Main classification of logistics costs – part 1.	1
L 6	Main classification of logistics costs – part 2.	1
L 7	Fundamentals of Cost Accounting.	1
L 9	Costs accounting systems.	1
L 10	Place and structure of logistic costs in the accounting system of an enterprise.	1
L 11	Modern Cost Accounting Methods - The Characteristics and Implementation of Target Costing.	1
L 12	The Purpose and Application of Life-Cycle Costing.	1
L 13	ABC – Activity Based Costing.	1
L 14	Activity Based Costing – Case of implementation.	1

L 15	Controlling in logistics.	1
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Type of teaching – CLASSES		Number of hours
C 1	Organization of classes - familiarize students with the e-learning platform.	1
C 2	Evaluation of financial results.	1
C 3	Specification of costs calculation in particular transport sectors.	1
C 4	Calculation of fixed and variable costs.	1
C 5	The distinction between different types of cost.	1
C 6	The distinction between different types of profit.	1
C 7	Calculation according to a registration systems costs – structure according of type.	1
C 8	Calculation according to a registration systems costs – structure according of place of origin.	1
C 9	Calculation according to a registration systems costs – structure according of source.	1
C 10	The cost of national and international delegation in Poland.	1
C 11	Calculation of the transport cost for similar vehicle routing.	1
C 12	Calculation of the transport cost for different vehicle routing.	1
C 13	Calculation of administrative costs in transport.	1
C 14	The allocation of costs of internal services.	1
C 15	Calculation of the storage cost.	1
C 16	Measurement of the volume and value of stocks by average price.	1
C 17	Measurement of the volume and value of stocks by FIFO.	1
C 18	Measurement of the volume and value of stocks by LIFO.	1
C 19	Cost of cargo consolidation.	1
C 20	Minimizing transport costs in the logistic system (outsourcing, make or buy, cargo consolidation) part 1.	1
C 21	Minimizing transport costs in the logistic system (outsourcing, make or buy, cargo consolidation) part 2.	1
C 22	The application of methods to assess the effectiveness of investments (NPV, IRR) to verify the decision to purchase the means of transport by the company.	1
C 23	The depreciation of fixed assets.	1
C 24	Estimating salary of drivers in transport.	1
C 25	Calculation of absorption costing.	1
C 26	Calculation of direct costing.	1
C 27	Using the simple division calculation.	1
C 28	Using the coefficient division calculation.	1
C 29	Calculation of global logistics costs in the enterprise.	1
C 30	Test.	1

TEACHING TOOLS

Audiovisual equipment.

Books, scripts.

The company accounting documents.

Spreadsheets.

E-learning platform.

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

P1. Exam.

P2. Test.

F1. Evaluation of activity on the E-learning platform.

STUDENT WORKLOAD

Form of activity	Average number of hours for realization of the activity
	[h]
Contact hours with the teacher	45
Preparation with the indicated literature (outside the lecture and classes)	20
Preparation for classes	30
Preparation for tests	22
Consultations	8
TOTAL NUMBER OF HOURS / ECTS POINTS FOR THE COURSE	125 / 4 ECTS

BASIC AND SUPPLEMENTARY RESOURCE MATERIALS

Basic resources

Accounting for Managers <http://2012books.lardbucket.org/books/accounting-for-managers/>

Cokins G., Activity – Based Cost Management, An Executive’s Guide, John Wiley & Sons, Inc., 2001

http://www.untag-smd.ac.id/files/Perpustakaan_Digital_1/ACCOUNTING%20Activity-Based%20Cost%20Management%20-%20An%20Executive%27s%20Guide.%5B2001%5D.pdf

Hälinen, Hanne-Mari. "Understanding the concept of logistics cost in manufacturing." (2015);

https://www.utupub.fi/bitstream/handle/10024/103549/Ae-1_2015.pdf?sequence=2&isAllowed=y

Supplementary resources

Robert S. Kaplan and Steven R. Anderson, Time-Driven Activity-Based Costing, Harvard Business Review, 2004.

Grondys K. Wiśniewska-Szałek A., Sukiennik K., Kott I., Cost Drivers in Outsourced Spare Parts Storage Supply, 6th Economic and Finance Conference, Paryż, Francja (06 do 09 września 2016 r.), International Institute of Social and Economic Sciences (IISES), Praga 2016.

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	Course aims	Course content	Teaching tools	Ways of assessment
EU 1	K_W01, K_W05, K_U01, K_U07, K_K05	C1	L1, E 10-13	1,2	P1, F1
EU 2	K_W05, K_U01, K_U07, K_K05	C2	L2; E 1- 9	1,2	P1,P2, F1
EU 3	K_W05, K_U01, K_U07, K_K05	C2	L3, E 14-22	1,2	P1,P2, F1
EU 4	K_W05, K_U01, K_U07, K_K05	C1	L4; E 23-29	1,2	P1,P2, F1

FORM OF ASSESSMENT - DETAILS

	grade 2	grade 3	grade 4	grade 5
EU 1	Student can't identify logistics costs and place of their creation.	Student selectively identifies the costs of logistics and place of their creation.	Student correctly and comprehensively identifies the costs of logistics and place of their creation.	Student correctly and comprehensively identifies the costs of logistics and their place of creation, can himself perform analysis of logistics costs in the enterprise.
EU 2	Student can't distinguish logistics costs by what the correct analysis of their level is impossible.	Student analyzes costs of logistics and determines their structure but in the analysis have few errors, eg. the assignment of costs.	Student correctly analyzes the logistics costs and determines their structure and carries out discussion of results.	Student correctly analyzes the level of logistics costs and determines their structure and carries discuss the results. Student identifies what results will change individual logistics costs for their structure in the context of managerial decisions.
EU 3	Student doesn't know the basics of logistics cost account.	Student knows the basics of logistics costs account but mistakes in the analysis and interpretation of information.	Student correctly analyzes and interprets information from the logistics costs account .	Student correctly analyzes and interprets information from the logistics costs account as well as carries out simulation of changes in its components and discusses the impact on the final result.
EU 4	Student doesn't know the fundamental interdependence of logistics cost.	Student knows the basic interdependence of logistics cost and can properly analyze.	Student correctly analyzes the interdependence of logistics cost and can make basic optimization using known formulas.	Student correctly analyzes the interdependence of logistics costs and can make basic optimization. He knows the advanced tools to optimize logistics costs and is able to use them.

ADDITIONAL USEFUL INFORMATION ABOUT THE COURSE

Information where presentation of classes, instruction, subjects of seminars can be found, etc. – information presented to students in the classroom can be sent to the email addresses of individual groups

Information on the place where the classes take place – according to plan lessons:

[http:// www.zim.pcz.pl/plany](http://www.zim.pcz.pl/plany)

Information on the date of classes (day of the week/hour) - according to plan lessons:

[http:// www.zim.pcz.pl/plany](http://www.zim.pcz.pl/plany)

Information on consultation hours (hours + place) – information is provided to students at the first class, also can be found on the website of the Faculty of Management and in the cabinet of information the Department of Logistics and International Management (second floor).