

Course description

Course name		Costs calculation				Course			
Major		Finance and Accounting							
Profile		Practical							
Level of studies		First level							
Specialization		Accounting and Financial Control							
Form of studies		Full-time studies							
Semester		V				Language of instruction		English	
Prerequisites for the course		Principles of finance, micro-and macro-economics, financial accounting, management accounting, banking, financial analysis, good knowledge of MS Excel learned in previous classes - students showing lack of knowledge influencing on understanding of the problems in the field "Management Accounting" will have to make up the necessary knowledge to pass "Costs Calculation".				Basic courses		N	
Form of crediting		Credit with a grade		Number of ECTS points: 2				Methods of assessment	
Form of classes and other		Number of hours in semester		Total	2	direct contact classes	0,8		practical classes
		Total	Student's workload	Direct contact	Methods of learning outcomes verification				Weight in%
Project		36	21	15	Assessment of the project, both theory and practical implementation of the project.				100%
Consultation		4		4					
Total hours:		40	21	19					100%
Categories of learning outcomes		No.	Course learning outcomes		Methods of learning outcomes verification		Major learning outcomes	Area learning outcomes	Forms of realization
Knowledge	1.	Student understands the criteria and principles of classification of costs in the enterprise.		written test, oral answer	K1_W06+ ++, K1_W07+ ++, K1_W15+ ++		S1P_W02+ ++, S1P_W06+ ++	P	
	2.	Student understands the difference between the different classifications of costs.		written test, oral answer	K1_W06+ ++, K1_W07+ ++, K1_W15+ ++		S1P_W02+ ++, S1P_W06+ ++	P	
	3.	Student knows activity based costing method and targeted costs method.		written test, oral answer	K1_W06+ ++, K1_W07+ ++, K1_W15+ ++		S1P_W02+ ++, S1P_W06+ ++	P	

	4.	Student understands the mechanism of earning by the company (ROE).	written test, oral answer	K1_W06+ ++, K1_W07+ ++, K1_W15+ ++	S1P_W02+ ++, S1P_W06+ ++	P
	5.	Understand the concept and usefulness of working capital in management.	written test, oral answer	K1_W06+ ++, K1_W07+ ++, K1_W15+ ++	S1P_W02+ ++, S1P_W06+ ++	P
	6.	Student is aware of the costs of financing companies, understands the mechanism of the tax shield.	written test, oral answer	K1_W06+ ++, K1_W07+ ++, K1_W15+ ++	S1P_W02+ ++, S1P_W06+ ++	P
	7.	Student understands the impact of information (obtained by methods of management accounting) on the decisions taken by the management.	written test, oral answer	K1_W06+ ++, K1_W07+ ++, K1_W15+ ++	S1P_W02+ ++, S1P_W06+ ++	P
Skills	1.	Student is able to classify costs in the enterprise. He can implement method of activity based costing and method of targeted costs in simple cases. He is able to carry out costs calculation.	written test, oral answer	K1_U07+ ++, K1_U08+ ++, K1_U09+ ++, K1_U12+ ++	S1P_U02++ +, S1P_U06+ ++	P
	2.	Student understands the mechanism of earning by the company (ROE).	written test, oral answer	K1_U06+++, K1_U12+++	S1P_U02+ ++	P
	3.	Student is able to manage working capital. He can calculate WACC.	written test, oral answer	K1_U06+ ++, K1_U05+ ++, K1_U07+ ++, K1_U09+ ++, K1_U12+ ++, K1_U14+ ++, K1_U15+ ++	S1P_U02+ ++, S1P_U06+ ++, S1P_U07+ ++	P

	4.	Student is able to develop information about the current state of the company and deliver it in the correct graphical form.	written test	K1_U05+ ++, K1_U06+ ++, K1_U07+ ++, K1_U12+ ++, K1_U14+ ++, K1_U16+ ++	S1P_U03+ ++	P
Social competences	1.	Student is aware of the responsibility of financial accounting department employees for successes and failures of company and even the loss of a job by other workers and company bankruptcy.	oral answer	K1_K01+++, K1_K02+++	S1P_K06++ +, S1P_K01+ ++	P

Subject supervisor

Form of classes	Subject supervisor
Project	MSc (Eng) Adriana Halikowska

Teaching content

Project	Teaching methods	Project in MS Excel	
No.	Subject classes		Number of hours
1.	Introductory classes, discussion of method and project.		2
2.	The choice of the company which will be the subject to prepare activity based costing calculation.		2
3.	Execution of project of implementation of activity based costing method.		11
4.	Verbal description of the received results with conclusions.		0
Total hours:			15

Primary literature:

1	Wnuk-Pel Tomasz, Zarządzanie rentownością: budżetowanie i kontrola, activity based costing, Difin, Warszawa 2006.
2	Karmańska Anna, Rachunkowość zarządcza ubezpieczyciela: modelowanie na podstawie rachunku kosztów działań, PWN, Warszawa 2003.
3	Wilimowska Z., Wilimowski M., Sztuka zarządzania finansami, OPO TNOiK, Bydgoszcz 2001.
4	Wilimowska Z., Wilimowski M., Seretna D., Wybrane zagadnienia rachunkowości i finansów, Oficyna Wydawnicza PWSZ w Nysie, Nysa 2003.
5	Sierpińska M., Jachna T., Ocena przedsiębiorstwa wg standardów światowych, PWN, Warszawa 2000.
6	Dudycz T., Analiza finansowa, Wyd. AE im. Oskara Langego we Wrocławiu, Wrocław 2000.
7	Dobija M., Rachunkowość zarządcza i controlling, PWN, Warszawa 2002.
8	Nowak E., Rachunek kosztów, Expert, Wrocław 2000.

Secondary literature:

1	Piotrowska M., Krótkoterminowe decyzje finansowe, seria: Finanse spółek, Wyd. AE im. Oskara Langego we Wrocławiu, Wrocław 1997.
2	Kiziukiewicz T., Czubakowska K., red., Rachunkowość zarządcza, Expert, Wrocław 2001.

3	Pluta W. red., Finanse małych i średnich przedsiębiorstw, PWE, Warszawa 2004.
4	Sierpińska M., Wędzki D., Zarządzanie płynnością finansową w przedsiębiorstwie, PWN, Warszawa 2002.
5	Sawicki K., Analiza kosztów firmy, PWE, Warszawa 2000.
6	Bień W., Czytanie bilansu przedsiębiorstwa (dla menedżerów), Finans-Servis. Zespół Doradców Finansowo-Księgowych, Warszawa 1995.
7	Karmańska Anna, Rachunkowość zarządcza ubezpieczyciela: modelowanie na podstawie rachunku kosztów działań, PWN, Warszawa 2003.
8	Słownik Reutera:międzynarodowe terminy ekonomiczne i finansowe, oprac. Limited Reuters - BKKI - Powszechna Agencja Informacyjna, cop., Warszawa 1992.
9	Jackson M., Staunton M., Zaawansowane modele finansowe z wykorzystaniem Excela i VBA + CD-ROM, Helion, Gliwice 2004.

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Course co-ordinator
signature

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Director of Institute
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