|  |  |
| --- | --- |
| FACULTY: | Koszalin University of Technology  Faculty of Economic Sciences |
| FIELD OF STUDY: | **Economics**  **Management**  **Tourism and Recreation**  **Finances and Accounting**  **Logistics** |
| ERASMUS COORDINATOR OF THE FACULTY: | Małgorzata Czerwińska-Jaśkiewicz |
| E-MAIL ADDRESS OF THE COORDINATOR: | malgorzata.czerwinska@tu.koszalin.pl |
| COURSE TITLE: | **Cost Accounting** |
| LECTURER’S NAME: | **dr Dariusz Kotarski** |
| E-MAIL ADDRESS OF THE LECTURER: | dariusz.kotarski@tu.koszalin.pl |
| ECTS POINTS FOR THE COURSE: | 2 |
| COURSE CODE (USOS): | 0611>0800-CA |
| ACADEMIC YEAR: | 2024/2025 |
| SEMESTER: (W – winter, S – summer) | W |
| HOURS IN SEMESTER: | 15 |
| LEVEL OF THE COURSE:  (, 2nd cycle, 3rd cycle) | 1st cycle |
| TEACHING METHOD:  (lecture, laboratory, group tutorials, seminar, other-what type?) | lecture |
| LANGUAGE OF INSTRUCTION: | * **English full time scheme for classes with 5 and more international Erasmus+ students enrolled/accepted;** * **English 50% individually with the teacher + Polish 50% with Polish students or individual project work- scheme for classes with less than 5 international Erasmus+ students enrolled/ accepted;** |
| ASSESSMENT METHOD:  (written exam, oral exam, class test, written reports, project work, presentation, continuous assessment, other – what type?) | presentation |
| COURSE CONTENT: | 1.The Accountant’s Role in the Organization.  2. An Introduction to Cost Terms and Purposes.  3. Job Costing.  4. Activity-Based Costing and Activity-Based Management.  5. Cost of quality.  6. Responsibility Accounting (cost centers).  7. Target costing.  8. Budgeting. |
| ADDITIONAL INFORMATION: | The course concludes with a graded assessment. The assessment consists of a written assignment involving the preparation and delivery of a multimedia presentation in English on topics related to cost accounting. The task can be completed individually or in groups (two or three people per group). The final grade is influenced by the content and manner of presenting the topics in English, the engagement of the audience with the presented material, and the encouragement of discussion. Questions related to cost accounting in English are also posed as part of the presentation topics. |

/sporządził, data/