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| FACULTY: | Koszalin University of Technology  Faculty of Economic Sciences |
| FIELD OF STUDY: | **FINANCE AND ACCOUNTING** |
| ERASMUS COORDINATOR OF THE FACULTY: | Małgorzata Czerwińska-Jaśkiewicz, Phd |
| E-MAIL ADDRESS OF THE COORDINATOR: | malgorzata.czerwinska@tu.koszalin.pl |
| COURSE TITLE: | **Cost accounting** |
| LECTURER’S NAME: | Dariusz Kotarski, Phd |
| E-MAIL ADDRESS OF THE LECTURER: | dariusz.kotarski@tu.koszalin.pl |
| ECTS POINTS FOR THE COURSE: | 4 |
| ACADEMIC YEAR: | 2023/2024 |
| SEMESTER:  (W – winter, S – summer) | W or S |
| HOURS IN SEMESTER: | Lectures: 15 hours  Workshops: 15 hours |
| LEVEL OF THE COURSE:  (1st cycle, 2nd cycle, 3rd cycle) | 1st cycle |
| TEACHING METHOD:  (lecture, laboratory, group tutorials, seminar, other-what type?) | Lecture, workshops |
| LANGUAGE OF INSTRUCTION: | English, Polish, (separate group with English depends from number of the incoming students) |
| ASSESSMENT METOD:  (written exam, oral exam, class test, written reports, project work, presentation, continuous assessment, other – what type?) | Written exam (test) |
| COURSE CONTENT: | This course focuses on approaches and techniques used by managerial accountants for product costing, cost control, and providing financial information for managerial decision-making. The course will take both a practical and theoretical approach.   1. The Accountant’s Role in the Organization 2. An Introduction to Cost Terms and Purposes 3. Cost-Volume-Profit Relationships 4. Job Costing 5. Activity-Based Costing and Activity-Based Management 6. Process Costing 7. Master Budget and Responsibility Accounting 8. Pricing Decisions and Cost Management |
| ADDITIONAL INFORMATION: | Didactic methods: Power Point Screencasts, Discussion in a group, case study. |

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