Title of Course	Cost Accounting		
Semester	Spring/Winter		
Teaching Hours per Course:	Total	- Lectures:	- Tutorials:
	30	15	15
ECTS Credits	4		
The content of education			
Aims of Course	The objective of the subject is to explain the principles involved in designing and evaluating management and cost accounting information systems. It should equip students in instruments helpful in decision making, planning and controlling activities especially in the field of cost management. The basic aim of the Course is acquaint students with: - the principles of full and variable cost accounting and basic costing methods; - the basic management accounting tools used to support decision-making processes and to monitor the effects of business activity. .		
Program	1. Introduction to Cost Accounting and Management Accounting; 2. Cost classification; 3. Costing systems; 4. Product cost allocation; 5. Methods of Costing—Unit Costing 6. Variable Costing 7. Cost-volume-profit analysis;		

Conditions of completion	**Writing exam**
	 Grading Standard: **Grade** **Total Points**
	                            5 90-100%
	                            4,5 80-89%
	                            4 70-79%
	                            3,5 60-69%
	                            3 50-59%
	                            2 <50%		

Teacher	Dr hab. Magdalena Kludacz-Alessandri, prof. of WUT		