

## **Logistics Cost Accounting Based on The Example of A Logistics Company: A Case Study of A Company In Poland\***

Dagmara MICHTA and Ilona DZIEDZIC-JAGOCKA

Kielce University of Technology, Kielce, Poland

Correspondence should be addressed to: Dagmara MICHTA, [dmichta@tu.kielce.pl](mailto:dmichta@tu.kielce.pl)

\* Presented at the 46<sup>th</sup> IBIMA International Conference, 26-27 November 2025, Ronda, Spain

### **Abstract**

The article contains theoretical considerations on logistics costs and cost accounting, supplemented by the results of an analysis of the possibility of implementing the principles of keeping Group 5 cost accounts to build a logistics cost account in a selected company. The first part defines logistics costs and provides a broad description of the breakdown of these costs. These considerations are combined with the statutory and practical accounting records of costs in Group 5 accounts. A numbering system and name for the logistics cost account for the Alma Alpinex company are proposed. The basis for the construction of this group of accounts was an analysis of the logistics processes taking place in the selected company.

**Keyword:** logistics costs, cost accounting, Group 5 cost accounts, logistics processes, management accounting