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The main objective of the dissertation is to develop a model of resource-and process cost accounting in theoretical and exemplification terms, which can be implemented in a research institute belonging to the Łukasiewicz Network. Resource and Process Cost Accounting (ZPRK) is a modern concept of management cost accounting, supporting the process of making managerial decisions based on precise information on costs. The ZPRK concept was born on the basis of the integration of the assumptions of the German resource cost account (Grenzplancostenrechnung - GPK) and the American activity based costing (ABC). The integration of these two concepts provides precise information regarding resources - their costs and use, as well as about the costs and effectiveness of activities / processes, in a way that ensures high interpretation values of the resulting information. The practical application of this concept is particularly interesting in research institutes belonging to the area of entities carrying out research and development work. This is due to the identified research gap in research on management cost accounting in research organizations, as well as the specificity of the activities of these entities, including the combination of economic and non-economic activities. As part of the work, a diagnosis of the functioning of controlling mechanisms, management accounting and management cost accounting in the sector of research institutes was carried out, focused on identifying the implementation possibilities and the current state of the use of modern cost accounting concepts. Among the issues covered by the dissertation there is also the calculation of the costs of unused resources in institutes and the mechanisms of their allocation according to the applicable principles of financial policy