



## Subject card

Subject name and code	Calculation Costs in Enterprise, PG_00005534						
Field of study	Mechanical Engineering, Mechanical Engineering						
Date of commencement of studies	October 2020		Academic year of realisation of subject		2020/2021		
Education level	first-cycle studies		Subject group				
Mode of study	Part-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish		
Semester of study	2		ECTS credits		2.0		
Learning profile	general academic profile		Assessment form		assessment		
Conducting unit	Institute of Manufacturing and Materials Technology -> Faculty of Mechanical Engineering and Ship Technology						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. inż. Stefan Dzionk				
	Teachers		dr hab. inż. Stefan Dzionk				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	0.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
	Address on the e-learning platform: <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=10365">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=10365</a> Adresy na platformie eNauczanie:						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	30		0.0		0.0	30
Subject objectives	Introduction to basic topics of commercial costs and economics						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K6_K01] is aware of the need for complementing the knowledge throughout the whole life, is able to select proper methods of teaching and learning, critically assesses the possessed knowledge; is aware of the importance of professional conduct and following the rules of professional ethics; is able to show resourcefulness and innovation in the realisation of professional projects		Student predicts changes in the value of the company's basic assets over time. Student calculates basic enterprise parameters related to incomes, costs, profit, etc.		[SK5] Assessment of ability to solve problems that arise in practice		
	[K6_U11] is able to analyse the operation of devices and compare the construction solutions applying usage, safety, environmental, economic and legal criteria		Student makes simple economic analysis. The student finds statistical data on a specific issues and interprets it accordingly.		[SU1] Assessment of task fulfilment		
	[K6_W12] possesses basic knowledge necessary to understand the ex-technical conditions of engineering activity, possesses basic knowledge on management, including quality management and running commercial enterprise, within the range of protection of intellectual property and patent law; knows general principles of creating and developing forms of individual entrepreneurship and basic HSE rules applicable to machine industry		The student knows the basic economic rules and their impact on the operation of the enterprise in a market economy. The student knows the basic issues of incomes and costs in the enterprise.		[SW1] Assessment of factual knowledge		

Subject contents	Basic concepts in economics. Basis for the functioning of the market, supply, demand, price. Production and costs in the enterprise, the theory of short- term and long-term production costs, the balance of the company. Money, banking and financial markets, the central bank and commercial banks, financial market products. Fundamentals of accounting and factor analysis. Fundamentals of cost management in an enterprise.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Accounting task	60.0%	30.0%
	Midterm colloquium	60.0%	40.0%
	Market analyse	60.0%	30.0%
Recommended reading	Basic literature	1. James D. Gwartney: Understanding Economics, Thomson Learning , May 2012.	
	Supplementary literature	1. Bob Frank: Principles of Economic, McGraw-Hill	
	eResources addresses		
Example issues/ example questions/ tasks being completed	<ol style="list-style-type: none"><li>1. Explain the task of economics,</li><li>2. Explain what economists understand the concepts: scarcity, good availability, allocation.</li><li>3. Characterize the roundabout circulation in the economy.</li><li>4. Formulate arguments showing that the competitive price is determined at the point of equilibrium at the intersection of supply and demand.</li><li>5. Describe the role (the essence) of money in the economy.</li><li>6. Define the role of banks. What is the function of obligatory reserves?</li><li>7. Explain the concepts of fixed costs, variable costs, average cost, opportunity cost.</li><li>8. Outline the basic principles in accounting.</li><li>9. Describe basic cost management strategies.</li></ol>		
Work placement	Not applicable		