GDAŃSK UNIVERSITY OF TECHNOLOGY

Subject card

Subject name and code	Cost accounting for engineers, PG_00056619		
Field of study	Mechanical and Medical Engineering		
Date of commencement of studies	October 2021	Academic year of realisation of subject	2021/2022
Education level	first-cycle studies	Subject group	
Mode of study	Full-time studies	Mode of delivery	at the university
Year of study	1	Language of instruction	Polish
Semester of study	1	ECTS credits	1.0
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		

Lesson types and methods of instruction

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	15.0	0.0	0.0	0.0	0.0	15

E-learning hours included: 0.0

Address on the e-learning platform: https://enauczanie.pg.edu.pl/moodle/course/view.php?id=10365

Adresy na platformie eNauczanie:

Rachunek kosztów dla inżynierów, W, zbiorczy, Ist., sem.1, zimowy 2021/22, (PG_00056619), (PG_00056620), (PG_00056667) - Moodle ID: 19111 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=19111

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	15	1.0	9.0	25

Subject objectives

Introduction to basic topics of commercial costs and economics.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[K6_K02] he/she is aware of importance of professional dealing and to fulfill ethics obligations, he/she understands other (non-technical) abilities of mechanical engineering professional, their influence on the society and security of environment, he/she is aware of importance of social cooperation	Student understands the non-technical conditions of engineering activities and has basic knowledge of cost management and business.	[SK5] Assessment of ability to solve problems that arise in practice
[K6_W11] he/she is aware of social and juridical rules and general rules of creation and developing of individual entrepreneurship, business and quality management	The student is able to make simple analyses of costs and revenues. The student knows basic economic laws enabling prediction of income and costs.	[SW1] Assessment of factual knowledge [SW3] Assessment of knowledge contained in written work and projects
[K6_K01] he/she knows his/her proficiencies and his/her limitations in performing professional tasks, he/she is aware of needing to improve his/her skills through the whole life, he/she has entrepreneurship and innovation skills, he/she is aware of engineering skills from the society point of view	Students are able to determine the level of their competences. He or she is aware of the necessity of up-to-date supplementation of knowledge, can act in an entrepreneurial and innovative way.	[SK4] Assessment of communication skills, including language correctness

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 a company, accounting for indirect costs, cost allocation keys, cost standards, budgetary control of costs.

Prerequisites and co-requisites	
Assessment methods and criteria	

Subject passing criteria	Passing threshold	Percentage of the final grade
Market analyse	60.0%	40.0%
Midterm colloquium	60.0%	60.0%

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	Rachunek kosztów dla inżynierów, W, zbiorczy, lst., sem.1, zimowy 2021/22, (PG_00056619), (PG_00056620), (PG_00056667) - Moodle ID: 19111 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=19111
Example issues/ example questions/ tasks being completed	1. Explain the task of economics, 2. Explain what economists understand the concepts: scarcity, good availability, allocation. 3. Characterize the roundabout circulation in the economy. 4. Formulate arguments showing that the competitive price is determined at the point of equilibrium at the intersection of supply and demand. 5. Describe the role (the essence) of money in the economy. 6. Define the role of banks. What is the function of obligatory reserves? 7. Explain the concepts of fixed costs, variable costs, average cost, opportunity cost. 8. Outline the basic principles in accounting. 9. Describe basic cost management strategies. 10. Characterise the cost allocation keys, 11. Describe cost standards, 12. Budgetary control of costs.	
Work placement	Not applicable	

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