



## Subject card

Subject name and code	Cost accounting for engineers, PG_00056619						
Field of study	Management and Production Engineering						
Date of commencement of studies	October 2021	Academic year of realisation of subject				2021/2022	
Education level	first-cycle studies	Subject group			Humanistic-social 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		dr hab. inż. Stefan Dzionk				
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						
Rachunek kosztów dla inżynierów, W, zbiorczy, Ist., sem.1, zimowy 2021/22 - Moodle ID: 19111 <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=19111">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=19111</a>							
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_W12] has detailed, theoretically founded knowledge of methods and techniques used in production quality control processes, statistical process control, modern techniques and measurement systems in quality assurance and information techniques in production systems		The student is able to make simple analyses of costs and revenues. The student knows basic economic laws enabling prediction of income and costs.			[SW3] Assessment of knowledge contained in written work and projects	
	[K6_U11] is able to identify and formulate simple engineering tasks related to the diagnostics of the technical condition of machines and devices using appropriate methods, techniques and tools		Student understands the non-technical conditions of engineering activities and has basic knowledge of cost management and business.			[SU2] Assessment of ability to analyse information	
	[K6_K01] feels the need for self-realization by learning throughout life, is looking for modern and innovative solutions in their actions, is able to think creatively and act in an entrepreneurial way		Student is 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	
	Midterm colloquium		60.0%			60.0%	
	Market analyse		60.0%			40.0%	

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> <li>10. Characterise the cost allocation keys,</li> <li>11. Describe cost standards,</li> <li>12. Budgetary control of costs.</li> </ol>	
Work placement	Not applicable	