



## Subject card

|   |   |  |   |                                     |   |            |     |
|---|---|--|---|-------------------------------------|---|------------|-----|
| Subject name and code                       | Cost accounting for engineers, PG_00056620  |  |   |                                     |   |            |     |
| Field of study                              | Ocean Engineering   |  |   |                                     |   |            |     |
| Date of commencement of studies             | October 2022  |  | Academic year of realisation of subject   |                                     | 2022/2023   |            |     |
| 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 Ocean Engineering and Ship Technology -> Faculty of Mechanical Engineering and Ship Technology   |  |   |                                     |   |            |     |
| Name and surname of lecturer (lecturers)    | Subject supervisor  |  | dr Anna Dembicka  |                                     |   |            |     |
|   | Teachers  |  | dr Anna Dembicka  |                                     |   |            |     |
| 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  |  |   |                                     |   |            |     |
| 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   |   | 2.0                                 |   | 8.0        | 25  |
| Subject objectives                          | The aim of the course is to learn the principles of identifying, grouping, calculating and analyzing costs - necessary to evaluate the company's operations and make economic decisions.  |  |   |                                     |   |            |     |
| Learning outcomes                           | Course outcome  |  | Subject outcome   |                                     | Method of verification  |            |     |
|   | [K6_U07] applies knowledge on humanities, social and economical science in solving problems   |  | Can use basic theoretical knowledge and make a preliminary economic analysis of engineering activities  |                                     | [SU1] Assessment of task fulfilment<br>[SU4] Assessment of ability to use methods and tools<br>[SU5] Assessment of ability to present the results of task     |            |     |
|   | [K6_W07] has a general knowledge on humanities, social and economical sciences. Knows the rules of creating the forms of personal entrepreneurship and economic activity, has knowledge on the protection of intellectual property rights and industrial property rights and copyrights   |  | He understands the need for lifelong learning, primarily in order to improve his professional and personal competences, has the ability to self-educate and the ability to be interested in the issues of the economic dimension of engineering projects. |                                     | [SW1] Assessment of factual knowledge   |            |     |
|   | [K6_K02] can work in a team, assuming various roles, can act in a rational and ethical way  |  | Choosing the roles and tasks assigned to him, can act as a team in a practical and ethical manner.  |                                     | [SK3] Assessment of ability to organize work<br>[SK5] Assessment of ability to solve problems that arise in practice<br>[SK1] Assessment of group work skills |            |     |
| Subject contents                            | The concept of cost<br>The essence and role of cost accounting<br>Cost accounting models (full and variable)<br>Criteria for classifying the company's own costs<br>Measurement, record, settlement and cost calculation<br>Grouping of costs and their relation to the profit and loss account<br>Activity costing (ABC)<br>Target cost accounting<br>Quality cost accounting<br>Product Life Cycle Costing<br>Continuous improvement costing (kaizen costing)<br>Accountability |  |   |                                     |   |            |     |

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|--|--|---|-------------------------------|
| Prerequisites and co-requisites                                |  |   |                               |
| Assessment methods and criteria                                | Subject passing criteria   | Passing threshold   | Percentage of the final grade |
|  | test   | 60.0%   | 100.0%                        |
| Recommended reading  | Basic literature   | W. Gabrusewicz, Analiza finansowa przedsiębiorstwa. Teoria i zastosowanie, PWE, Warszawa 2014.<br><br>E. Nowak, Analiza i kontrola kosztów przedsiębiorstwa, CeDeWu, Warszawa 2021.<br><br>Analiza ekonomiczna w przedsiębiorstwie, red. nauk., M. Jerzemowska, PWE, Warszawa 2018.                         |                               |
|  | Supplementary literature   | proposed on an ongoing basis by the teacher   |                               |
|  | eResources addresses   | Adresy na platformie eNauczanie:<br>Rachunek kosztów dla inżynierów, W, przedmiot humanistyczno-społeczny (wybieralny), sem. 01, zimowy 22/23 - Moodle ID: 25759<br><a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=25759">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=25759</a> |                               |
| Example issues/<br>example questions/<br>tasks being completed | fixed and variable costs, direct costs, expenditure, input, cost grouping, cost analysis, directions of improvement of solutions in the field of calculation and cost accounting |   |                               |
| Work placement   | Not applicable   |   |                               |