



Subject card

Subject name and code	Cost accounting for engineers, PG_00056620						
Field of study	Transport and Logistics						
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_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 [SK5] Assessment of ability to solve problems that arise in practice [SK1] Assessment of group work skills		
	[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_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 [SU4] Assessment of ability to use methods and tools [SU5] Assessment of ability to present the results of task		
Subject contents	The concept of costThe essence and role of cost accountingCost accounting models (full and variable)Criteria for classifying the company's own costsMeasurement, record, settlement and cost calculationGrouping of costs and their relation to the profit and loss accountActivity costing (ABC)Target cost accountingQuality cost accountingProduct Life Cycle CostingContinuous improvement costing (kaizen costing)Accountability						

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. E. Nowak, Analiza i kontrola kosztów przedsiębiorstwa, CeDeWu, Warszawa 2021. Analiza ekonomiczna w przedsiębiorstwie, red. nauk., M. Jerzemowska, PWE, Warszawa 2018.	
	Supplementary literature	proposed on an ongoing basis by the lecturer	
	eResources addresses	Adresy na platformie eNauczanie: Rachunek kosztów dla inżynierów, W, przedmiot humanistyczno-społeczny (wybieralny), sem. 01, zimowy 22/23 - Moodle ID: 25759 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=25759	
Example issues/ example questions/ 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		