



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 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		e-learning		
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: 15.0						
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		1.0		9.0	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] 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		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_W11] he/she is aware of social and juridical rules and general rules of creation and developing of individual entrepreneurship, business and quality management		He can apply knowledge in the field of law and economics in shaping individual entrepreneurship and quality management.		[SW1] Assessment of factual knowledge		
	[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		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.		[SK5] Assessment of ability to solve problems that arise in practice [SK1] Assessment of group work skills		

Subject contents	he concept of cost The essence and role of cost accounting Cost accounting models (full and variable) Criteria for classifying the company's own costs Measurement, record, settlement and cost calculation Grouping of costs and their relation to the profit and loss account Activity costing (ABC) Target cost accounting Quality cost accounting Product Life Cycle Costing Continuous 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 teacher	
	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		