



## Subject card

Subject name and code	Cost accounting for engineers, PG_00056619						
Field of study	Mechatronics						
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 Naval Architecture -> 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		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] is aware of social role of the technical university alumni, the importance of professional attitudes, obeying ethic rules with respect to diverse point of views and cultures, understands the need for permanent self-learning		He can act in a practical and ethical way at the same time. Has the ability to self-educate and expand knowledge in the area of the economic dimension of engineering projects.		[SK3] Assessment of ability to organize work [SK5] Assessment of ability to solve problems that arise in practice		
	[K6_K01] is aware of non-technical aspects, individual and colaborative work responsibility and is capable to comply to rules of team cooperation and to take resposnibility for collectively performed tasks		He is able to act independently, while being responsible for jointly performed tasks.		[SK3] Assessment of ability to organize work [SK5] Assessment of ability to solve problems that arise in practice [SK1] Assessment of group work skills		
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	<p>W. Gabrusewicz, Analiza finansowa przedsiębiorstwa. Teoria i zastosowanie, PWE, Warszawa 2014.</p> <p>E. Nowak, Analiza i kontrola kosztów przedsiębiorstwa, CeDeWu, Warszawa 2021.</p> <p>Analiza ekonomiczna w przedsiębiorstwie, red. nauk., M. Jerzemowska, PWE, Warszawa 2018.</p>
	Supplementary literature	provided on an ongoing basis by the teacher
	eResources addresses	<p>Adresy na platformie eNauczanie:</p> <p>Rachunek kosztów dla inżynierów, W, przedmiot humanistyczno-społeczny (wybieralny), sem. 01, zimowy 22/23 - Moodle ID: 25759  <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></p>
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	

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