



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 2022	Academic year of realisation of subject			2022/2023		
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 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	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_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		Has knowledge in the area of quality assurance in production systems.		[SW1] Assessment of factual knowledge		
	[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		Understands the need for lifelong learning, primarily in order to improve their competences. Has the ability to self-educate and is able to think innovatively, acting in an entrepreneurial		[SK5] Assessment of ability to solve problems that arise in practice [SK3] Assessment of ability to organize work		
	[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		He can identify the problem on his own, using appropriate methods, techniques and tools.		[SU4] Assessment of ability to use methods and tools [SU3] Assessment of ability to use knowledge gained from the subject		
Subject contents	<p>The 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</p>						

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 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=25759</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		