GDAŃSK UNIVERSITY OF TECHNOLOGY

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

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	provided 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		

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