



Subject card

| | | | | | | | |
|---|--|--|--|-------------------------------------|--|------------|-----|
| Subject name and code | Cost accounting for engineers, PG_00056619 | | | | | | |
| Field of study | Mechanical 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 | | 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 Manufacturing and Materials 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 | Introduction to basic topics of commercial costs and economics. | | | | | | |
| Learning outcomes | Course outcome | | Subject outcome | | Method of verification | | |
| | [K6_W12] possesses basic knowledge necessary to understand the ex-technical conditions of engineering activity, possesses basic knowledge on management, including quality management and running commercial enterprise, within the range of protection of intellectual property and patent law; knows general principles of creating and developing forms of individual entrepreneurship and basic HSE rules applicable to machine industry | | Student understands the non-technical conditions of engineering activities and has basic knowledge of cost management and business | | [SW1] Assessment of factual knowledge | | |
| | [K6_U11] is able to analyse the operation of devices and compare the construction solutions applying usage, safety, environmental, economic and legal criteria | | The student is able to make simple analyses of costs and revenues. The student knows basic economic laws enabling prediction of income and costs. | | [SU5] Assessment of ability to present the results of task | | |
| | [K6_K01] is aware of the need for complementing the knowledge throughout the whole life, is able to select proper methods of teaching and learning, critically assesses the possessed knowledge; is aware of the importance of professional conduct and following the rules of professional ethics; is able to show resourcefulness and innovation in the realisation of professional projects | | Student is able to determine the level of their competences. He or she is aware of the necessity of up-to-date supplementation of knowledge, can act in an entrepreneurial and innovative way. | | [SK4] Assessment of communication skills, including language correctness | | |

| | | | |
|--|--|---|-------------------------------|
| Subject contents | Basic concepts in economics. Basis for the functioning of the market, supply, demand, price. Production and costs in the enterprise, the theory of short- term and long-term production costs, the balance of the company. Money, banking and financial markets, the central bank and commercial banks, financial market products. Fundamentals of accounting and factor analysis. Fundamentals of cost management in a company, accounting for indirect costs, cost allocation keys, cost standards, budgetary control of costs. | | |
| Prerequisites and co-requisites | | | |
| Assessment methods and criteria | Subject passing criteria | Passing threshold | Percentage of the final grade |
| | Midterm colloquium | 60.0% | 60.0% |
| | Market analyse | 60.0% | 40.0% |
| Recommended reading | Basic literature | 1. James D. Gwartney: Understanding Economics, Thomson Learning , May 2012. | |
| | Supplementary literature | 1. Bob Frank: Principles of Economic, McGraw-Hill | |
| | 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 | <ol style="list-style-type: none">1. Explain the task of economics,2. Explain what economists understand the concepts: scarcity, good availability, allocation.3. Characterize the roundabout circulation in the economy.4. Formulate arguments showing that the competitive price is determined at the point of equilibrium at the intersection of supply and demand.5. Describe the role (the essence) of money in the economy.6. Define the role of banks. What is the function of obligatory reserves?7. Explain the concepts of fixed costs, variable costs, average cost, opportunity cost.8. Outline the basic principles in accounting.9. Describe basic cost management strategies.10. Characterise the cost allocation keys,11. Describe cost standards,12. Budgetary control of costs. | | |
| Work placement | Not applicable | | |