



## 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						
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>							
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		
Example issues/ example questions/ tasks being completed	<ol style="list-style-type: none"> <li>1. Explain the task of economics,</li> <li>2. Explain what economists understand the concepts: scarcity, good availability, allocation.</li> <li>3. Characterize the roundabout circulation in the economy.</li> <li>4. Formulate arguments showing that the competitive price is determined at the point of equilibrium at the intersection of supply and demand.</li> <li>5. Describe the role (the essence) of money in the economy.</li> <li>6. Define the role of banks. What is the function of obligatory reserves?</li> <li>7. Explain the concepts of fixed costs, variable costs, average cost, opportunity cost.</li> <li>8. Outline the basic principles in accounting.</li> <li>9. Describe basic cost management strategies.</li> <li>10. Characterise the cost allocation keys,</li> <li>11. Describe cost standards,</li> <li>12. Budgetary control of costs.</li> </ol>		
Work placement	Not applicable		