



Subject card

Subject name and code	Calculation Costs in Enterprise, PG_00005099						
Field of study	Mechanical Engineering, Mechanical Engineering						
Date of commencement of studies	October 2020	Academic year of realisation of subject			2023/2024		
Education level	first-cycle studies	Subject group					
Mode of study	Full-time studies	Mode of delivery			at the university		
Year of study	4	Language of instruction			Polish		
Semester of study	7	ECTS credits			2.0		
Learning profile	general academic profile	Assessment form			assessment		
Conducting unit	Department of Manufacturing and Production Engineering -> Faculty of Mechanical Engineering and Ship Technology						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. inż. Stefan Dzionk				
	Teachers						
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	15.0	0.0	0.0	0.0	30
	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	30		0.0		0.0	30
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	The student knows the basic principles of cost accounting in an enterprise. Student predicts changes in the value of the company's basic assets over time.			[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 qualifies the costs occurring in the enterprise and indicates the places where they arise. Student calculates basic enterprise parameters related to incomes, costs, profit, etc.			[SU3] Assessment of ability to use knowledge gained from the subject		
	[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	The student is aware of the limitations of entrepreneurship and the impact on the environment. The student acquires knowledge in the field of economic factors.			[SK5] Assessment of ability to solve problems that arise in practice		

Subject contents	<p>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.</p> <p>Exercises: Supply, demand, elasticity, fixed costs, variable costs, minimum output, interest rates and borrowing costs.</p>														
Prerequisites and co-requisites															
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="456 400 794 427">Subject passing criteria</th> <th data-bbox="801 400 1139 427">Passing threshold</th> <th data-bbox="1145 400 1482 427">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 436 794 463">Colloquium exercises</td> <td data-bbox="801 436 1139 463">60.0%</td> <td data-bbox="1145 436 1482 463">35.0%</td> </tr> <tr> <td data-bbox="456 472 794 499">Midterm colloquium</td> <td data-bbox="801 472 1139 499">60.0%</td> <td data-bbox="1145 472 1482 499">35.0%</td> </tr> <tr> <td data-bbox="456 508 794 535">Market analyse</td> <td data-bbox="801 508 1139 535">60.0%</td> <td data-bbox="1145 508 1482 535">30.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Colloquium exercises	60.0%	35.0%	Midterm colloquium	60.0%	35.0%	Market analyse	60.0%	30.0%
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Market analyse	60.0%	30.0%													
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:													
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. 														
Work placement	Not applicable														