



## Subject card

Subject name and code	Cost accounting for engineers, PG_00056620						
Field of study	Mechatronics, Mechanical Engineering, Transport and Logistics, Design and Construction of Yachts, Naval Architecture and Offshore Structures						
Date of commencement of studies	October 2023	Academic year of realisation of subject			2023/2024		
Education level	first-cycle studies	Subject group					
Mode of study	Full-time studies	Mode of delivery			e-learning		
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: 15.0						
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		2.0		8.0	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_K71] is able to explain the need to apply knowledge from humanistic, social, economic or legal sciences in order to function in a social environment		Has the ability to use knowledge in the field of humanities, socio-economic and legal sciences while functioning in a social environment.		[SK1] Assessment of group work skills [SK2] Assessment of progress of work [SK3] Assessment of ability to organize work [SK5] Assessment of ability to solve problems that arise in practice		
	[K6_W71] has general knowledge in humanistic, social, economic or legal sciences, including their fundamentals and applications		Has basic knowledge in the field of humanities, socio-economic sciences and law and is able to use it appropriately.		[SW1] Assessment of factual knowledge [SW3] Assessment of knowledge contained in written work and projects		
	[K6_U71] is able to apply knowledge from humanistic, social, economic or legal sciences in order to solve problems		Student is able to apply knowledge in the field of humanities, socio-economic and legal sciences to solve problems.		[SU2] Assessment of ability to analyse information [SU3] Assessment of ability to use knowledge gained from the subject [SU4] Assessment of ability to use methods and tools [SU5] Assessment of ability to present the results of task		

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	basic knowledge of economics		
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	proposed on an ongoing basis by the lecturer	
	eResources addresses	<p>Adresy na platformie eNauczanie: RACHUNEK KOSZTÓW DLA INŻYNIERÓW (PG_00056620) (PG_00056619) (PG_00056667), W, przedmiot humanistyczno-społeczny (wybieralny), sem. 1, zimowy 2023/24 - Moodle ID: 34110 <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=34110">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=34110</a></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		

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