



## 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 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		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	
Subject contents	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						
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		proposed on an ongoing basis by the teacher				

	eResources addresses	Adresy na platformie eNauczenie: 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>
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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