



## Subject card

Subject name and code	, PG_00061757						
Field of study	Materials Engineering, Materials Engineering						
Date of commencement of studies	February 2024	Academic year of realisation of subject			2024/2025		
Education level	second-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	2	ECTS credits			2.0		
Learning profile	general academic profile	Assessment form			assessment		
Conducting unit	Department of Polymers Technology -> Faculty of Chemistry						
Name and surname of lecturer (lecturers)	Subject supervisor	dr inż. Marcin Włoch					
	Teachers	dr inż. Marcin Włoch					
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	15.0	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	The aim of the course is to learn the principles of identifying, classifying, calculating and analyzing of costs						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[K7_W71] has general knowledge in humanistic, social, economic or legal sciences, including their fundamentals and applications	Student explains the relationship between the course of the technological process of the product and the cost of its production, profit and price			[SW1] Assessment of factual knowledge [SW3] Assessment of knowledge contained in written work and projects		
	[K7_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	Student is able to explain the role of cost accounting in company			[SK2] Assessment of progress of work [SK4] Assessment of communication skills, including language correctness		
	[K7_U71] is able to apply knowledge from humanistic, social, economic or legal sciences in order to solve problems	Student is able to explain the aims of cost accounting, to classify the costs by type and origin and to use various methods of cost calculation			[SU3] Assessment of ability to use knowledge gained from the subject [SU1] Assessment of task fulfilment		
Subject contents	<ul style="list-style-type: none"><li><b>Introduction to accounting:</b> essence and functions of accounting, economic operations, assets and liabilities, fixed assets and depreciation, salaries, balance, profit and loss account</li><li><b>Cost accounting:</b> cost classification, methods of cost calculation, operating expenses</li></ul>						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria	Passing threshold			Percentage of the final grade		
	partial tests (two in the term)	50.0%			100.0%		
Recommended reading	Basic literature	(1) J. Matuszek, Z. Krokosz-Krynke, M. Kołosowski: <i>Rachunek kosztów dla inżynierów</i> , Polskie Wydawnictwo Ekonomiczne, Warszawa 2011					
		(2) D. Małkowska: <i>Rachunkowość od podstaw - zbiór zadań z komentarzem z rozwiązaniami</i> , ODDK, Gdańsk 2022					

	Supplementary literature	<p>(1) P. Szczypa (Red.): <i>Kalkulacja i rachunek kosztów od teorii do praktyki</i>, Wydawnictwo CeDeWu, Warszawa 2019</p> <p>(2) D. Maciejewska: <i>Koszty i ich rachunek. Kompendium wiedzy</i>, Wydawnictwo Uniwersytetu Warszawskiego, Warszawa 2018</p>
Example issues/ example questions/ tasks being completed	eResources addresses	Adresy na platformie eNauczanie:
Work placement	Not applicable	