



Subject card

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|---|---|---|-------------------|-------------------------------------|--|------------|-----|
| Subject name and code | Cost accounting engineers, PG_00056667 | | | | | | |
| Field of study | Power Engineering | | | | | | |
| Date of commencement of studies | October 2024 | Academic year of realisation of subject | | | 2024/2025 | | |
| 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 Ocean Engineering and Ship Technology -> Faculty of Mechanical Engineering and Ship Technology | | | | | | |
| Name and surname of lecturer (lecturers) | Subject supervisor | | dr Anna Dembicka | | | | |
| | Teachers | | | | | | |
| 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 | | | | | | |
| 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 | | 0.0 | | 0.0 | 15 |
| 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_W71] has general knowledge in humanistic, social, economic or legal sciences | Has general knowledge of socio-economic sciences. | | | [SW1] Assessment of factual knowledge | | |
| | [K6_U71] is able to apply knowledge from humanistic, social, economic or legal sciences in order to solve problems in a social environment | He can use the basic theoretical knowledge and make a preliminary economic analysis of the undertaken engineering activities. | | | [SU3] Assessment of ability to use knowledge gained from the subject [SU4] Assessment of ability to use methods and tools | | |
| | [K6_K71] is conscious of the need to apply knowledge from humanistic, social, economic or legal sciences in order to function in a social environment | Uses socio-economic knowledge to function more effectively in society. | | | [SK5] Assessment of ability to solve problems that arise in practice | | |
| 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% | | |

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| 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 | provided on an ongoing basis by the teacher |
| | eResources addresses | Adresy na platformie eNauczanie: |
| 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 | |