



Subject card

Subject name and code	Cost accounting for engineer, PG_00068141						
Field of study							
Date of commencement of studies	February 2026		Academic year of realisation of subject		2026/2027		
Education level	second-cycle studies		Subject group		Specialty subject group		
Mode of study	Part-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 Polymer Technology -> Faculty of Chemistry -> Faculties of Gdańsk University of Technology						
Name and surname of lecturer (lecturers)	Subject supervisor		dr inż. Marcin Włoch				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	9.0	0.0	0.0	0.0	9.0	18
	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	18		5.0		27.0	50
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		The student has knowledge of the objectives of cost accounting, the classification of costs by type and place of origin, and the various methods of cost calculation.		[SW1] Assessment of factual knowledge [SW3] Assessment of knowledge contained in written work and projects		
	[K7_U71] is able to apply knowledge from humanistic, social, economic or legal sciences in order to solve problems		The student is able to explain the importance of analyzing the balance sheet and income statement for making responsible decisions in enterprise financial management.		[SU1] Assessment of task fulfilment [SU4] Assessment of ability to use methods and tools [SU3] Assessment of ability to use knowledge gained from the subject		
	[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		The student is aware of the relationship between the technological process of product manufacturing and its costs, profit, and price, and understands the responsibility for decisions made in economic and social contexts.		[SK4] Assessment of communication skills, including language correctness [SK2] Assessment of progress of work		
Subject contents	Course content – lecture						
	<ul style="list-style-type: none">Introduction to accounting: essence and functions of accounting, economic operations, assets and liabilities, fixed assets and depreciation, salaries, balance, profit and loss accountCost accounting: cost classification, methods of cost calculation, operating expenses						
	Course content – seminar						
	<ul style="list-style-type: none">The companys assets and sources of financing (liabilities).Balance sheet. Profit and loss account (income statement).Fixed assets. Depreciation of fixed assets.Wages and payroll-related charges.Cost accounting of production.						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Written practical tasks		50.0%		50.0%		
	Assessment test		50.0%		50.0%		

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	(1) P. Szczypa (Red.): <i>Kalkulacja i rachunek kosztów od teorii do praktyki</i> , Wydawnictwo CeDeWu, Warszawa 2019 (2) D. Maciejewska: <i>Koszty i ich rachunek. Kompendium wiedzy</i> , Wydawnictwo Uniwersytetu Warszawskiego, Warszawa 2018
	eResources addresses	
Example issues/ example questions/ tasks being completed	<ol style="list-style-type: none"> 1. Explain the difference between materials, finished products, and goods. 2. Provide examples of fixed and current assets. 3. Explain the nature and scope of depreciation of machinery and equipment. 4. Explain the nature and scope of payroll overheads and provide examples. 5. Present the breakdown of costs by type and function. 6. Present methods for valuing the cost of materials. 7. Discuss how the actual cost of producing a finished product is calculated. 	
Practical activities within the subject	Not applicable	

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