



## Subject card

Subject name and code	Accounting in Power Industry (WEiA), PG_00042096						
Field of study	Power Engineering, Power Engineering						
Date of commencement of studies	October 2022		Academic year of realisation of subject		2025/2026		
Education level	first-cycle studies		Subject group				
Mode of study	Full-time studies		Mode of delivery		at the university		
Year of study	4		Language of instruction		English		
Semester of study	7		ECTS credits		4.0		
Learning profile	general academic profile		Assessment form		assessment		
Conducting unit	Department Of Electrical Power Engineering -> Faculty Of Electrical And Control Engineering -> Wydział Politechniki Gdańskiej						
Name and surname of lecturer (lecturers)	Subject supervisor		dr inż. Marcin Jaskólski				
	Teachers						
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	15.0	0.0	0.0	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		5.0		65.0	100
Subject objectives	Acquisition of the ability to carry out technical and economic analysis of a project consisting of the construction and operation of a power plant.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
Subject contents	Lecture: Discount account. Averaging in the discount account. Depreciation and determination of depreciation write-offs. Bank loan in business. Static and dynamic methods for assessing the profitability of investments in the energy sector. Accounting rate of return. Simple payback period. Break-even point analysis. Net present value. Internal rate of return. Discounted payback period. The specific cost of energy. Annual costs in the energy sector. Calculation of energy production, fuel consumption and emissions.  Laboratory: Calculation of energy production and fuel consumption and emissions. Calculations of costs and revenues from activity for an energy facility. Determination of investment profitability ratios in the energy sector.						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Techno-economic analysis		60.0%		50.0%		
	Evaluation test		60.0%		50.0%		
Recommended reading	Basic literature		Jaskólski M., Modelling long-term technological transition of Polish power system using MARKAL: Emission trade impact, Energy policy 97 (2016), pp. 365-377  NEA, IEA, Projected costs of generating electricity 2015 edition				
	Supplementary literature		Jaskólski M., Reński A., Minkiewicz T., Thermodynamic and economic analysis of nuclear power unit operating in partial cogeneration mode to produce electricity and district heat, Energy 141 (2017), pp. 2470-2483				
	eResources addresses		Adresy na platformie eNauczanie:				

Example issues/ example questions/ tasks being completed	1. Calculate the annual costs of generating electricity in a nuclear power plant.  2. Calculate the unit cost of generating electricity in a wind farm.  3. Calculate the capital costs for the investment consisting in the construction of a coal-fired power plant.  4. Calculate the net present value of the steam and gas power plant at the set values of technical and economic indicators.
Work placement	Not applicable

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