



Subject card

Subject name and code	Cost accounting engineers, PG_00056667						
Field of study	Power Engineering						
Date of commencement of studies	October 2025		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	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 Naval Architecture -> Faculty Of Mechanical Engineering And Ship Technology -> Wydział Politechniki Gdańskiej						
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_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		
	[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.		[SU4] Assessment of ability to use methods and tools [SU3] Assessment of ability to use knowledge gained from the subject		
	[K6_W71] has general knowledge in humanistic, social, economic or legal sciences		Has general knowledge of socio-economic sciences.		[SW1] Assessment of factual knowledge		
Subject contents	The concept of costThe essence and role of cost accountingCost accounting models (full and variable)Criteria for classifying the company's own costsMeasurement, record, settlement and cost calculationGrouping of costs and their relation to the profit and loss accountActivity costing (ABC)Target cost accountingQuality cost accountingProduct Life Cycle CostingContinuous 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	<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	

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