



Subject card

Subject name and code	Cost accounting for an engineer, PG_00070775						
Field of study	Chemical Technology						
Date of commencement of studies	February 2025	Academic year of realisation of subject			2025/2026		
Education level	second-cycle studies	Subject group					
Mode of study	Full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			1.0		
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	dr inż. Marcin Włoch					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	0.0	0.0	15.0	0.0	15
	E-learning hours included: 0.0						
	eNauczenie source addresses: Moodle ID: 3112 LATO 2026 - Rachunek kosztów dla inżyniera https://enauczenie.pg.edu.pl/2025/course/view.php?id=3112						
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	3.0	7.0	25		
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 the knowledge to explain the objectives of cost accounting, classify costs according to their type and place of origin, and is familiar with various cost calculation methods.	[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	The student is aware the relationship between the technological process of manufacturing a product and its production costs, profit and price.	[SK4] Assessment of communication skills, including language correctness [SK2] Assessment of progress of work				
	[K7_K01] critically evaluates the content of cognitive and practical problems	The student is aware of the importance of analyzing the balance sheet and income statement for making responsible decisions in enterprise financial management.	[SK1] Assessment of group work skills [SK3] Assessment of ability to organize work [SK5] Assessment of ability to solve problems that arise in practice				
Subject contents	Course content – project • Introduction to accounting: essence and functions of accounting, economic operations, assets and liabilities, fixed assets and depreciation, salaries, balance, profit and loss account • Cost accounting: cost classification, methods of cost calculation, operating expenses						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade				
	Written practical tests performed during or outside classes	60.0%	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	(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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