



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									
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_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					
	[K7_W71] has general knowledge in humanistic, social, economic or legal sciences, including their fundamentals and applications		The student is able to explain the tasks of cost accounting, classify costs according to their type and place of origin, and use 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					
Subject contents	Course content – project <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 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-Krynek, 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	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 activites within the subject	Not applicable	

Document generated electronically. Does not require a seal or signature.