



## 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<br>[SK3] Assessment of ability to organize work<br>[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<br>[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<br>[SK2] Assessment of progress of work  |            |     |
| Subject contents                            | Course content – project <ul style="list-style-type: none"><li><b>Introduction to accounting:</b> essence and functions of accounting, economic operations, assets and liabilities, fixed assets and depreciation, salaries, balance, profit and loss account</li><li><b>Cost accounting:</b> cost classification, methods of cost calculation, operating expenses</li></ul> |  |  |                                     |   |            |     |
| 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<br><br>(2) D. Małkowska: <i>Rachunkowość od podstaw - zbiór zadań z komentarzem z rozwiązaniami</i> , ODDK, Gdańsk 2022 |                                     |   |            |     |

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

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