



Subject card

Subject name and code	COST ACCOUNTING FOR ENGINEERS, PG_00064313						
Field of study	Chemical Technology						
Date of commencement of studies	February 2027		Academic year of realisation of subject		2026/2027		
Education level	second-cycle studies		Subject group		Optional subject group Specialty 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	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						
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		is able to explain the role and to analyze of balance and profit and loss account		[SK3] Assessment of ability to organize work [SK1] Assessment of group work skills [SK5] Assessment of ability to solve problems that arise in practice		
	[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		explains the relationship between the course of the technological process of the product and the cost of its production, profit and price		[SK4] Assessment of communication skills, including language correctness [SK2] Assessment of progress of work		
	[K7_W71] has general knowledge in humanistic, social, economic or legal sciences, including their fundamentals and applications		posiada wiedzę umożliwiającą wyjaśnienie celów rachunku kosztów, klasyfikowanie kosztów ze względu na rodzaj i miejsce ich powstawania oraz znajomość różnych metod kalkulacji kosztów.		[SW1] Assessment of factual knowledge [SW3] Assessment of knowledge contained in written work and projects		
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 accountCost 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. Give examples of fixed and current assets. 3. Explain what depreciation of machinery and equipment is and how it works. 4. Explain what payroll surcharges are and give examples of them. 5. Present the breakdown of costs by type and calculation. 6. Present methods of valuing material consumption. 7. Discuss how the actual cost of manufacturing a finished product is calculated. 	
Practical activities within the subject	Not applicable	

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