GDAŃSK UNIVERSITY OF TECHNOLOGY

Subject card

Subject name and code	Cost accounting for engineer, PG_00068141		
Field of study			
Date of commencement of studies	February 2027	Academic year of realisation of subject	2027/2028
Education level	second-cycle studies	Subject group	Specialty subject group
Mode of study	Part-time studies	Mode of delivery	at the university
Year of study	1	Language of instruction	Polish
Semester of study	2	ECTS credits	2.0
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	9.0	0.0	0.0	0.0	9.0	18

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	18	5.0	27.0	50

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 knowledge of the objectives of cost accounting, the classification of costs by type and place of origin, and the various methods of cost calculation.	[SW1] Assessment of factual knowledge [SW3] Assessment of knowledge contained in written work and projects
[K7_U71] is able to apply knowledge from humanistic, social, economic or legal sciences in order to solve problems	The student is able to explain the importance of analyzing the balance sheet and income statement for making responsible decisions in enterprise financial management.	[SU1] Assessment of task fulfilment [SU4] Assessment of ability to use methods and tools [SU3] Assessment of ability to use knowledge gained from the subject
[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 of the relationship between the technological process of product manufacturing and its costs, profit, and price, and understands the responsibility for decisions made in economic and social contexts.	[SK4] Assessment of communication skills, including language correctness [SK2] Assessment of progress of work

Subject contents

Course content – lecture

- **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

Course content – seminar

- The companys assets and sources of financing (liabilities).
- Balance sheet. Profit and loss account (income statement).
- Fixed assets. Depreciation of fixed assets.
- Wages and payroll-related charges.
- Cost accounting of production.

Prerequisites and co-requisites

<table>
<tr><td>Assessment methods and criteria</td><td colspan="2"><table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>Written practical tasks</td><td>50.0%</td><td>50.0%</td></tr>
<tr><td>Assessment test</td><td>50.0%</td><td>50.0%</td></tr>
</table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>(1) J. Matuszek, Z. Krokosz-Krynke, M. Kołosowski: Rachunek kosztów dla inżynierów, Polskie Wydawnictwo Ekonomiczne, Warszawa 2011

(2) D. Małkowska: Rachunkowość od podstaw - zbiór zadań z komentarzem z rozwiązaniami, ODDK, Gdańsk 2022</td></tr>
<tr><td>Supplementary literature</td><td>(1) P. Szczypa (Red.): Kalkulacja i rachunek kosztów od teorii do praktyki, Wydawnictwo CeDeWu, Warszawa 2019

(2) D. Maciejewska: Koszty i ich rachunek. Kompendium wiedzy, Wydawnictwo Uniwersytetu Warszawskiego, Warszawa 2018</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="2">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.</td></tr>
<tr><td>Practical activites within the subject</td><td colspan="2">Not applicable</td></tr>
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