

<b>STUDY MODULE DESCRIPTION FORM</b>		
Name of the module/subject <b>Activity based costing in logistics</b>		Code <b>1011102221011117648</b>
Field of study <b>Logistics - Full-time studies - Second-cycle</b>	Profile of study (general academic, practical) <b>(brak)</b>	Year /Semester <b>1 / 2</b>
Elective path/specialty <b>Corporate Logistics</b>	Subject offered in: <b>Polish</b>	Course (compulsory, elective) <b>obligatory</b>
Cycle of study: <b>Second-cycle studies</b>	Form of study (full-time, part-time) <b>full-time</b>	
No. of hours Lecture: <b>15</b> Classes: <b>15</b> Laboratory: <b>-</b> Project/seminars: <b>15</b>		No. of credits <b>5</b>
Status of the course in the study program (Basic, major, other) <b>(brak)</b>		(university-wide, from another field) <b>(brak)</b>
Education areas and fields of science and art <b>technical sciences</b> <b>Technical sciences</b>		ECTS distribution (number and %) <b>5 100%</b> <b>5 100%</b>
<b>Responsible for subject / lecturer:</b>  dr inż. A. Stachowiak email: agnieszka.stachowiak@put.poznan.pl tel. 61 665 3401 Wydział Inżynierii Zarządzania ul. Strzelecka 11, 60-965 Poznań		
<b>Prerequisites in terms of knowledge, skills and social competencies:</b>		
1	<b>Knowledge</b>	1 Wiedza: Has a basic knowledge on logistics, logistics processes and costing
2	<b>Skills</b>	2 Umiejętności: Is able to identify activities and their cost aspects in logistic processes
3	<b>Social competencies</b>	3 Kompetencje Społeczne functioning Is able to relate social and economic phenomena with corporate functioning
<b>Assumptions and objectives of the course:</b> -Introduction of activity based costing idea and examples of its application to logistics processes		
<b>Study outcomes and reference to the educational results for a field of study</b>		
<b>Knowledge:</b> 1. zna podstawowe relacje pomiędzy sferą techniczną a ekonomiczną charakterystyczne dla kosztami w obszarze logistyki - [(K2A_W04)]		
<b>Skills:</b> 1. 1. potrafi przygotować i zaprezentować ustnie w języku polskim lub obcym omówienie problemu mieszczącego się w ramach rachunku kosztów - [1. (K2A_U04)]		
<b>Social competencies:</b> 1. jest wrażliwy na pozatechniczne aspekty i skutki działalności inżynierskiej, w tym jej wpływu na środowisko, i związanej z tym odpowiedzialności za podejmowane decyzje menadżerskie - [(K2A_K02)]		
<b>Assessment methods of study outcomes</b>		
-Written exam based on the list of pre-introduced list of questions. Case studies analyzed during classes. Project developed to develop ABC analysis for a given logistic process.		
<b>Course description</b>		
-Logitics costs. Genesis and framework of Activity Based Costing. Costs of products and customers. Cost of unemployed resources. Time-driven ABC. Implementation of ABC.		

<b>Basic bibliography:</b>		
1. 1. Piechota R., Projektowanie rachunku kosztów działań - Activity Based Costing, Dafin 2005		
2. 1. Zieliński T., Odkrywanie prawdy o zyskach: teoria i praktyka systemów ABC/M, Akademia Menadżera, 2007		
3. 1. Kaplan R.S., Cooper R., Zarządzanie kosztami i efektywnością, OE i DWABC, Kraków 2000.		
4. 1. Miller J.A., Zarządzanie kosztami działań, WIG?Press, Warszawa 2000.		
5. 1. Twaróg J., Koszty logistyki przedsiębiorstw, ILiM, Poznań 2003		
<b>Additional bibliography:</b>		
<b>Result of average student's workload</b>		
<b>Activity</b>		<b>Time (working hours)</b>
1. Lecture		15
2. Seminars		15
3. Studying for seminars		10
4. Project classes		15
5. Development of a project		35
6. Studying for final exam		20
7. Studying for seminars' test		15
<b>Student's workload</b>		
<b>Source of workload</b>	<b>hours</b>	<b>ECTS</b>
Total workload	125	5
Contact hours	45	2
Practical activities	30	2