STUDY MODULE DESCRIPTION FORM

Name of the module/subject		Code
Activity based costing in logistics		**1011102321011117648**
Field of study	Profile of study (general academic, practical)	Year /Semester
Logistics - Full-time studies - Second-cycle	**(brak)**	**1 / 2**
Elective path/specialty	Subject offered in:	Course (compulsory, elective)
Corporate Logistics	**Polish**	**obligatory**
Cycle of study:	Form of study (full-time,part-time)	
Second-cycle studies	**full-time**	

No. of hours				No. of credits
Lecture: **15**	Classes: **15**	Laboratory: **-**	Project/seminars: **15**	**4**

Status of the course in the study program (Basic, major, other)	(university-wide, from another field)
(brak)	**(brak)**

Education areas and fields of science and art	ECTS distribution (number and %)

Responsible for subject / lecturer:

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Prerequisites in terms of knowledge, skills and social competencies:

1	**Knowledge**	Has a basic knowledge on logistics, logistics processes and costing
2	**Skills**	Is able to identify activities and their cost aspects in logistic processes
3	**Social competencies**	Is able to relate social and economic phenomena with corporate functioning

Assumptions and objectives of the course:

-Introduction of activity based costing idea and examples of its application to logistics processes

Study outcomes and reference to the educational results for a field of study

Knowledge:

1. knows the basic relationship between the technical and economic sphere characteristic of costs in the area of logistics - [(K2A_W04)]
2. knows the basic concepts of logistics costs - [(K2A_W09)]]
3. can explain in detail the methods, tools and techniques characteristic of cost accounting - [(K2A_W13)]
4. knows the generic system and cost calculation system - [(K2A_W14)]
5. can characterize best practices in the calculation of logistics costs - [(K2A_W18)]

Skills:

1. can prepare and present verbally in Polish or foreign language a discussion of the problem within the cost accounting - [(K2A_U04)]
2. is able to implement the self-education process as part of the cost analysis - [(K2A_U05)]
3. is able to design the analysis process in relation to the problem contained in the calculation of activity costs - [(K2A_U09)]
4. is able to evaluate in economic terms the selected problem in the field of activity costs - [(K2A_U14)]
5. can make a critical analysis of technical solutions used in the analyzed logistics system (in particular with regard to devices, objects and processes) - [(K2A_U15)]
6. can indicate possible improvements in the analyzed logistics system - [(K2A_U16)]

Social competencies:

1. is sensitive to non-technical aspects and effects of engineering activities, including its impact on the environment, and the related responsibility for making managerial decisions - [(K2A_K02)]
2. correctly identifies and resolves dilemmas related to the profession of a logistics manager. Is aware of the need to comply with the principles of professional ethics and respect the diversity of views and cultures - [(K2A_K05)]

Assessment methods of study outcomes

ormative assessment:

a) In the scope of the project: on the basis of progress in the implementation of the project stages, and knowledge of issues necessary for its implementation b) in the field of exercises: based on the assessment of the current progress of tasks c) in the field of lecture: based on answers to questions about issues discussed on previous lectures

Summary rating:

a) In the scope of the project: on the basis of (1) the substantive quality of the implemented project (2) defense of the project b) In the field of exercises based on the evaluation of the tasks) in the field of lecture: based on colloquium - written work on issues discussed during the lecture. You can take the exam after obtaining grades from the project and laboratory. The exam is passed after substantively correct answers to most of the issues raised

-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.

Course description

-Logitics costs. Genesis and framework of Activity Based Costing. Costs of products and customers. Cost of unemployed resources. Time-driven ABC. Implementation of ABC.

Teaching methods:

- lectures - information lecture (conventional) or monographic (specialist)
- classes - application acquired knowledge in practice by solving cognitive tasks,
- projects - individual or team projects implementation of a large, multi-stage project.

Basic bibliography:

1. Piechota R., Projektowanie rachunku kosztów działań. Activity Based Costing, Difin, 2010
2. Wnuk-Pel T., Zastosowanie rachunku kosztów działań, Wydawnictwo Uniwersytetu Łódzkiego, 2012
3. Kaplan R., Anderson S., Rachunek kosztów działań sterowany czasem, PWN 2011
4. Sadowska B., Rachunek kosztów logistycznych w przedsiębiorstwie, CeDeWu 2017
5. Stachowiak A., Rachunek kosztów działań w logistyce, Wydawnictwo Politechniki Poznańskiej 2013
6. Piechota R., Projektowanie rachunku kosztów działań. Activity Based Costing, Difin, 2010
7. Wnuk-Pel T., Zastosowanie rachunku kosztów działań, Wydawnictwo Uniwersytetu Łódzkiego, 2012
8. Kaplan R., Anderson S., Rachunek kosztów działań sterowany czasem, PWN 2011
9. Sadowska B., Rachunek kosztów logistycznych w przedsiębiorstwie, CeDeWu 2017
10. Stachowiak A., Rachunek kosztów działań w logistyce, Wydawnictwo Politechniki Poznańskiej 2013

Additional bibliography:

1. Zalewski W., Rachunek kosztów działań w zarządzaniu przedsiębiorstwem transportu drogowego, WN Uniwersytetu Mikołaja Kopernika, 2016
2. Wnuk-Pel T., Zastosowanie rachunku kosztów działań w przedsiębiorstwach w Polsce, Wydawnictwo Uniwersytetu Łódzkiego 2012
3. Zalewski W., Rachunek kosztów działań w zarządzaniu przedsiębiorstwem transportu drogowego, WN Uniwersytetu Mikołaja Kopernika, 2016
4. Wnuk-Pel T., Zastosowanie rachunku kosztów działań w przedsiębiorstwach w Polsce, Wydawnictwo Uniwersytetu Łódzkiego 2012

Result of average student's workload

Activity	Time (working hours)
1. Lecture	15
2. Seminars	15
3. Studying for seminars	10
4. Project classes	15
5. Development of a project	25
6. Studying for final exam	10
7. Studying for seminars	10

Student's workload		
Source of workload	**hours**	**ECTS**
Total workload	100	4
Contact hours	65	2
Practical activities	60	2