



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Quality economy

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### Course

Field of study

Management and production engineering

Area of study (specialization)

Quality management

Level of study

Second-cycle studies

Form of study

full-time

Year/Semester

2/3

Profile of study

general academic

Course offered in

Polish

Requirements

elective

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### Number of hours

Lecture

15

Laboratory classes

Other (e.g. online)

Tutorials

Projects/seminars

### Number of credit points

2

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### Lecturers

Responsible for the course/lecturer:

PhD, Eng. Maciej Szafranski

Responsible for the course/lecturer:

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### Prerequisites

Every student enrolled in this class should have a basic knowledge on management and quality science,



as well as on accounting, including cost accounting. They should be able to classify costs, apply basic methods of calculating costs, and know how to prepare financial analysis. They should understand the role and significance of quality and economic categories in the functioning of manufacturing enterprises.

### Course objective

The aim of the course is to acquire an extended knowledge in the field of economic quality problems as well as implementing and applying quality cost calculation in manufacturing enterprises; developing skills to select, apply and interpret information resulting from economic data referring to quality, obtained by enterprises.

### Course-related learning outcomes

#### Knowledge

1. Student knows the relationship between basic economic phenomena and quality management in manufacturing enterprise.
2. Student has knowledge about the principles of implementation and operation of quality cost accounting in manufacturing enterprises.
3. Student has knowledge of the connection between quality cost accounting and other cost accountings, as well as accounting system in enterprises.
4. Student knows and understands the principles of preparing a quality cost budget in an enterprise.
5. Student understands basic concepts of quality economics.

#### Skills

1. Student is able to indicate the principles of controlling basic processes in the field of quality economics and is able to assess the results of their changes.
2. Student is able to classify quality costs in enterprises.
3. Student is able to carry out financial analysis in the field of economic aspects of quality management in an enterprise.
4. Student is able to develop assumptions for the implementation of quality cost accounting in the enterprise.

#### Social competences

1. Student is able to see cause-and-effect relationships in achieving the set goals and can rank the importance of alternative or competitive tasks.
2. Student is aware of the importance of professional behavior, compliance with the principles of professional ethics and respect for the diversity of views and cultures and pays attention to traditions of the manager profession.
3. Student understands the importance of using the economic language in communication with the company's management in the field of quality aspects.



## Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

formative assessment: short discussions which enable to assess the effectiveness of the learning process and adapt teaching to the level of students; students can see the scope of material mastered within the subject; Summative assessment: knowledge acquired during the lecture is verified in the form of test. Students receive a test worksheet which contains 5 problem questions requiring different forms of questions: open question, interpretation of charts and formulas, ordering phenomena. Some open written questions require the student to evaluate the views to which they refer. All students have the same amount of time to answer. The test has a cross-sectional character. The answers are scored. To pass the test, a student must score more than 50% of points.

## Programme content

Class terminology. Economic aspects of quality management. Quality cost accounting as an example of modern cost accounting in an enterprise. Quality costs and their classifications. The process of implementing the quality cost accounting in enterprises. Quality cost accounting procedure in quality management systems. Analysis of quality costs in enterprises. Budgeting of the quality costs. The issue of quality costs in relation to variable cost accounting with particular emphasize on the break-even point.

## Teaching methods

Informative lecture - multimedia presentation illustrated with examples included in the distributed materials.

## Bibliography

Basic

1. Szafrąński M., Elementy ekonomiki jakości w przedsiębiorstwach. Wydawnictwo Politechniki Poznańskiej, Poznań 2007.
2. Ching-Chow Yang, Improving the definition and quantification of quality costs, Total Quality Management, 19/3, 2008, 175-191.

Additional

1. Gabrusewicz W., Kamela-Sowińska A., Poetschke H., Rachunkowość zarządcza, PWE, Warszawa 2000.
2. Skrzypek E., Jakość i efektywność. Wydawnictwo Uniwersytetu Marii Curie-Skłodowskiej, Lublin 2000.
3. Zymonik Z., Koszty jakości w zarządzaniu przedsiębiorstwem, Oficyna Wydawnicza Politechniki Wrocławskiej, Wrocław 2003.
4. Ciechan-Kujawa M., Rachunek kosztów jakości, Oficyna Ekonomiczna, Kraków 2005.
5. Kister A., Zarządzanie kosztami jakości. Oficyna Ekonomiczna, Kraków 2005.



### Breakdown of average student's workload

	Hours	ECTS
Total workload	50	2,0
Classes requiring direct contact with the teacher	30	1,0
Student's own work (literature studies, preparation for test) <sup>1</sup>	20	1,0

<sup>1</sup> delete or add other activities as appropriate