POZNAN UNIVERSITY OF TECHNOLOGY



EUROPEAN CREDIT TRANSFER AND ACCUMULATION SYSTEM (ECTS)

pl. M. Skłodowskiej-Curie 5, 60-965 Poznań

COURSE DESCRIPTION CARD - SYLLABUS

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Costs in the Product Life-Cycle

Course

Field of study Year/Semester

Product Lifecycle Engineering 2/3

Area of study (specialization) Profile of study

Level of study general academic

Course offered in

Second-cycle studies English

Form of study Requirements

full-time compulsory

_ Number of hours

Lecture Laboratory classes Other (e.g. online)

10

Tutorials Projects/seminars

20

Number of credit points

2

____Lecturers

Responsible for the course/lecturer: Responsible for the course/lecturer:

PhD. Eng. Marta Grabowska

email: marta.grabowska@put.poznan.pl

tel. 61 665 2798

Faculty of Mechanical Engineering

Piotrowo Street No 3, 60-965 Poznań

____ Prerequisites

The student has a basic knowledge of business management and accounting.

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Course objective

The aim of the course is to acquire knowledge, skills and competences in the field of concepts, issues, regularities in the producer's life cycle and methods of solving problems in management accounting.

Course-related learning outcomes

Knowledge

The student has basic knowledge about the place and importance of management accounting in the system of sciences, in the economy and in the enterprise. The studnet knows traditional and selected modern cost accounting systems and costing methods in the product life cycle.

Skills

The student is able to apply methods and instruments of cost calculation when solving basic decision problems related to efficiency in product life cycle.

Social competences

The student is able to undertake substantive discussion on costs in the enterprise, including with employees of accounting and / or finance services.

Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Exam, project (team work)

Programme content

Organization and methodology of operational cost controlling.

Cost, costing, cost classification. Cost accounting systems. Costing methods. Budgeting. Modern concepts of cost accounting. Strategic cost management concepts and strategic planning and controlling. Management accounting concepts for the construction of operational cost accounting systems. The use of cost information in selected decision areas in the product life cycle.

Teaching methods

Tutorials, case studies, projects, teamwork

Bibliography

Basic

Christopher S. Chapman, Controlling Strategy : Management, Accounting, and Performance Measurement, Oxford Press University, 2005

Additional





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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	20	1,0
laboratory classes/tutorials, preparation for tests/exam, project		
preparation) ¹		

¹ delete or add other activities as appropriate

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