



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Cost accounting for engineers

### Course

Field of study

Management and production engineering

Area of study (specialization)

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Level of study

First-cycle studies

Form of study

part-time

Year/Semester

4/7

Profile of study

general academic

Course offered in

Polish

Requirements

compulsory

### Number of hours

Lecture

20

Laboratory classes

Other (e.g. online)

Tutorials

10

Projects/seminars

### Number of credit points

3

### Lecturers

Responsible for the course/lecturer:

PhD. Eng. Marta Grabowska

Responsible for the course/lecturer:

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Faculty of Mechanical Engineering

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### Prerequisites

The student has basic knowledge in the field of business management and accounting. The student should be able to interpret and describe the basic laws and economic processes affecting the company's operations.

### Course objective

The aim of the course is to acquire knowledge, skills and competences in terms of concepts, issues, correctness and methods of solving problems in the field of management accounting.

### Course-related learning outcomes

Knowledge



The student has a basic knowledge of the place and importance of management accounting in the system of science, in the economy and in the enterprise.

The student knows the basic terminology and the subject scope of management accounting.

The student knows traditional and selected modern cost accounting.

The student knows the basic methods of cost calculation. He can describe and analyze economic phenomena in the area of management accounting.

#### Skills

The student is able to describe and analyze economic phenomena in the area of management accounting.

The student knows how to use the methods and instruments of management accounting to solve problems.

The student is able to combine the use of management accounting methods and instruments with the methods and instruments of financial accounting.

The student is able to formulate and analyze the issues and problems of managerial accounting occurring in the management of the enterprise.

The student is able to apply the basic methods and instruments of cost calculation to solve basic decision-making problems in the area of management accounting.

#### Social competences

He is able to undertake a substantive discussion about costs in the enterprise, both with employees of accounting and / or finance services, and with employees of production departments.

#### Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

The knowledge acquired during the lecture is verified during the exam, which consists of 3 parts: single-choice questions, multiple-choice questions and open-ended questions. 50% pass mark.

The knowledge and skills acquired during the classes are verified on the basis of a final test in the last class in the semester. The test consists of 5 tasks, the pass mark is 50%.

#### Programme content

##### Lecture:

Definitions: cost, cost accounting, cost classification. Cost accounting systems. Cost calculation methods. Traditional cost accounting. Planned costs account. Budgeting. Modern concepts of cost accounting. Strategic cost management concepts, strategic planning and controlling, and cash flow analysis. Elements of quality cost accounting.

##### Exercise



Full and variable cost accounting, indirect cost accounting, variable cost accounting, unit cost calculation, auxiliary activity cost accounting

### Teaching methods

Lecture: multimedia presentation illustrated with examples solved together on the blackboard, discussion, case study.

Exercises: problem solving, discussion, workshops.

### Bibliography

Basic

Matuszek J., Kołosowski M., Krokosz-Krynke Z., Cost calculation for engineers, Polskie Wydawnictwo Ekonomiczne, Warsaw 2011

Additional

Mantura W., Bondarowska K., Branowski M., Goliński M., Miądowicz M., Szafranski M., Management accounting. Introduction, Wyd. PP, Poznań, 2010

Gabrusewicz W., Kamela-Sowińska A., Poetschke H., Management Accounting, PWE, Warsaw, 2000

### Breakdown of average student's workload

	Hours	ECTS
Total workload	75	3,0
Classes requiring direct contact with the teacher	30	1,5
Student's own work (literature studies, preparation for laboratory classes/tutorials, preparation for tests/exam, project preparation) <sup>1</sup>	45	1,5

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