



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Cost accounting for engineers [S1ZilP2>RKdl]

### Course

Field of study

Management and Production Engineering

Year/Semester

3/6

Area of study (specialization)

–

Profile of study

general academic

Level of study

first-cycle

Course offered in

Polish

Form of study

full-time

Requirements

compulsory

### Number of hours

Lecture

30

Laboratory classes

0

Other

0

Tutorials

15

Projects/seminars

0

### Number of credit points

3,00

### Coordinators

### Lecturers

### Prerequisites

The student has a basic knowledge of business management and accounting. The student should be able to interpret and describe the basic laws and economic processes that affect the activities of an enterprise

### Course objective

The aim of the course is to acquire knowledge, skills and competencies in concepts, issues, regularities and problem-solving methods in management accounting

### Course-related learning outcomes

Knowledge:

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

The student has basic knowledge of the terminology and subject matter of management accounting.

The student knows traditional and selected modern cost accounting.

The student knows the basic methods of costing.

Skills:

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

The student is able to use methods and instruments of management accounting to solve problems.  
The student is able to combine the use of methods and instruments of management accounting with methods and instruments of financial accounting.  
The student is able to formulate and analyze the issues and problems of management accounting that occur in business management.  
The student is able to apply basic methods and instruments of costing, when solving basic decision-making problems in the area of management accounting.

Social competences:

Student is able to engage in a substantive discussion of costs in the enterprise with both accounting and/or finance staff and production department staff.

The student extends the acquired knowledge and shares it by working in a group

The student is able to draw and interpret knowledge from available literature sources

## Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

The knowledge acquired in the lecture is verified at the exam, which consists of 3 parts: single-choice questions, multiple-choice questions and open questions. The passing threshold is 50%. Knowledge and skills acquired in exercises are verified on the basis of a test during the last classes of the semester. The test consists of 5 tasks, the pass mark is 50%.

Assignment of grades to percentage ranges of results: <90-100> very good; <80-90) good plus; <70-80) good; <60-70) satisfactory plus; <50-60) satisfactory; <0-50) unsatisfactory.

## Programme content

Definitions; Costing methods; Traditional and modern cost accounting; Strategic cost management concepts; Controlling; Cash flow analysis; Elements of quality costing.

## Course topics

Lecture: Definitions: cost, cost accounting, cost classification. Systems of cost accounting. Costing methods. Traditional cost accounting. Planned cost accounting. Budgeting. Modern cost accounting concepts. Concepts of strategic cost management, and strategic planning and controlling and cash flow analysis. Elements of quality cost accounting.

Tutorials: Full and variable costing, accounting for indirect costs, application of variable costing, unit costing, accounting for costs of auxiliary activities.

## Teaching methods

Lecture: multimedia presentation, illustrated by examples given on the blackboard, discussion, independent work with the textbook.

Tutorials: solving calculus tasks, interpreting the results, individual and team work of students, conversation room.

## Bibliography

Basic:

Matuszek J., Kołosowski M., Krokosz-Krynke Z., Rachunek kosztów dla inżynierów, Polskie Wydawnictwo Ekonomiczne, Warszawa 2011

Additional:

Mantura W., Bondarowska K., Branowski M., Goliński M., Miądowicz M., Szafranski M., Rachunkowość zarządcza. Wprowadzenie, Wyd. PP, Poznań, 201

## Breakdown of average student's workload

	Hours	ECTS
Total workload	75	3,00
Classes requiring direct contact with the teacher	47	2,00
Student's own work (literature studies, preparation for laboratory classes/ tutorials, preparation for tests/exam, project preparation)	28	1,00