



### MODULE DESCRIPTION

Module code	full-time studies:	<b>Z-ZIP1-E-608</b>
	part-time studies:	<b>Z-ZIPN1-E-608</b>
Module name	<b>Cost Accounting for Engineers</b>	
Module name in Polish	<b>Rachunek kosztów dla inżynierów</b>	
Valid from academic year	<b>2022/2023</b>	

### MODULE PLACEMENT IN THE SYLLABUS

Field of study	<b>MANAGEMENT AND PRODUCTION ENGINEERING</b>
Level of education	<b>1st degree</b>
Studies profile	<b>General</b>
Form and method of conducting classes	<b>Full-time and Part-time</b>
Specialisation	<b>All</b>
Unit conducting the module	<b>Department of Economics and Finance</b>
Module co-ordinator	<b>Daria Moskwa-Bęczkowska, Phd</b>
Approved by:	<b>Dariusz Bojczuk, PhD, DSc</b>

### MODULE OVERVIEW

Type of subject / group of subjects	<b>Major</b>
Module status	<b>Compulsory</b>
Language of conducting classes	<b>English</b>
Module placement in the syllabus - semester	<b>Semester VI</b>
Initial requirements	<b>Accounting</b>
Examination (YES/NO)	<b>YES</b>
Number of ECTS credit points	<b>4</b>

Method of conducting classes		Lecture	Classes	Laboratory	Project	Other
Per semester	full-time studies:	<b>15</b>	<b>30</b>			
	part-time studies:	<b>9</b>	<b>18</b>			

## TEACHING RESULTS AND THE METHODS OF ASSESSING TEACHING RESULTS

Category	Symbol	Learning outcomes	Assignations to the directional learning outcomes
Knowledge	W01	A student has advanced knowledge as regards the essence of prime costs of business entities, the principles and cross-sections of their analyses and assessment as well as factors having influence on their amount.	ZIP1_W10
	W02	A student knows at an advanced level traditional and modern systems of a prime costs account, their usefulness in cost analysis, calculating unit costs as well as in making management decisions.	ZIP1_W10 ZIP1_W12 ZIP1_W13 ZIP1_W14 ZIP1_W15
	W03	A student knows at an advanced level basic methods of calculating unit costs as well as their usefulness to calculate unit costs in various types of economic organizations.	ZIP1_W10 ZIP1_W13
Skills	U01	A student at an advanced level is able to identify and analyze prime costs of an enterprise in various analytical cross-sections using basic financial statements, in particular those concerning profit and loss account.	ZIP1_U01 ZIP1_U10 ZIP1_U12 ZIP1_U13 ZIP1_U15
	U02	Using advanced knowledge, a student can calculate technical as well as full unit costs of manufacturing a product or service utilising appropriately selected calculation method depending on assortment production type and structure.	ZIP1_U12 ZIP1_U13
	U03	Using advanced knowledge, a student can identify and analyze factors having impact on the value of prime costs and the influence of decisions made in different activity fields of an enterprise on the level of prime costs.	ZIP1_U12 ZIP1_U13 ZIP1_U15
Social competences	K01	A student understands the role and significance of prime costs account in the analysis and assessment of the effectiveness concerning the activity of business entities as well as the necessity of continuous improvement of his/her knowledge concerning modern cost accounting systems.	ZIP1_K01 ZIP1_K05
	K02	A student identifies and solves problems in product optimisation utilising typical tools as regards economic sciences.	ZIP1_K02 ZIP1_K05
	K03	A student is aware of the responsibility for appropriate application of diverse techniques, methods, analyses, and calculation tools concerning prime costs in business entities to generate actual information enabling effectiveness assessment of management decisions.	ZIP1_K02 ZIP1_K03

## TEACHING CONTENTS

Method of conducting classes	Teaching contents

Lecture	<p>Own costs of economic entities.  Calculation of unit costs in the full cost accounting system.  Account of variable costs.  Activity costing (ACR).  Product life cycle costing.  Logistics costs account.  Account of responsibility for costs.</p>
Classes	<p>Comparative analysis of own costs of economic entities in selected classification cross-sections.  Analysis of the company's own costs by types of activity (operational, nonoperational, financial). Systematization of costs in the profit and loss account (comparative and calculation variant).  Calculation of unit costs with the use of split calculation.  Calculation of unit costs with the use of additional calculation.  The impact of the indirect cost settlement keys on the results of unit cost calculation.  Analysis of the cost proportionality phenomenon.  Identification and analysis of fixed and variable costs in the enterprise.  Determining the profitability threshold of the enterprise.  Deviation analysis of actual and standard costs on the selected example.  Identification of processes in activity costing (ACR). Product unit cost calculation using ACR.  Identification and cost analysis of selected logistics processes.  Designing budgets for selected centers of responsibility.</p>

### **METHODS OF ASSESSING TEACHING RESULTS**

Symbol	Methods of checking the learning outcomes (select X)					
	Oral exam	Written exam	Test	Project	Statement	Other
W01		X	X			
W02		X	X			
W03		X	X			
U01		X	X			
U02		X	X			
U03		X	X			
K01						X
K02						X
K03						X

### **FORM AND CONDITIONS OF PASSING**

Form of classes	Form of credit	Passing conditions
Lecture	Exam	Obtaining the minimum number of points for the written exam, specified for a given set of questions and tasks, entitling to a satisfactory grade.
Classes	Credit with grade	Participation in classes in accordance with the requirements specified in the Study Regulations and obtaining the minimum required number of points from tests conducted during classes and the final test.

## STUDENT WORKLOAD

Balance of ECTS points												
No.	Type of student's activity	Student's workload										Unit
		full-time					part-time					
		Lc	C	Lb	P	O	Lc	C	Lb	P	O	
1.	Participation in the activities	15	30				9	18				h
2.	Other (consultation, exam)	4	2				4	2				h
3.	<b>Number of hours of a student's as- sisted work</b>	<b>51</b>					<b>33</b>					h
4.	<b>Number of ECTS credit points which are allocated for assisted work</b>	<b>2,0</b>					<b>1,3</b>					ECTS
5.	<b>Number of hours of a student's un- assisted work</b>	<b>49</b>					<b>67</b>					h
6.	<b>Number of ECTS credit points which a student receives for unassisted work</b>	<b>2,0</b>					<b>2,7</b>					ECTS
7.	<b>Work input connected with practical classes</b>	<b>67</b>					<b>67</b>					h
8.	<b>Number of ECTS credit points which a student receives for practical classes</b>	<b>2,7</b>					<b>2,7</b>					ECTS
9.	<b>Total number of hours of a stu- dent's work</b>	<b>100</b>					<b>100</b>					h
10.	<b>Punkty ECTS za modul</b> <i>1 ECTS=25 hours</i>	<b>4</b>										ECTS

## LITERATURE

1. Bhimani A. (2023), *Management and Cost Accounting*, PEARSON Education Limited.
2. Bragg S. (2022), *Cost Accounting Fundamentals*, Accountingtools, Inc.
3. Lanen W.N., Anderson S.W., Maher M.W. (2011), *Fundamentals of Cost Accounting*, McGraw-Hill/Irwin (Available online)