

SYLLABUS

Name: Cost Accounting for Engineers (ZIPAOZ>SI7CAfE19O)

Name in Polish:

Name in English: Cost Accounting for Engineers

Information on course:

Course offered by department: Faculty of Organization and Management

Course for department: Silesian University of Technology

Default type of course examination report:

ZAL

Language:

English

Short description:

Indicating the possibilities and areas of using cost accounting in the enterprise management process and acquiring cost calculation skills based on traditional methods and modern cost accounting

Description:

1. The concept and scope of modern cost accounting. Basic models of cost accounting.
2. Types and methods of cost calculation.
3. Determinants and functions of postulated cost accounting.
4. Cost budgeting - analysis of deviations
5. Process cost accounting.
6. Cost management and cost controlling.
7. Cost budgeting in ABC accounting.8. Use of full cost accounting
9. Additional and factor calculation
10. The use of variable costing in short-term decisions
11. Cost accounting modeling for decision-making and control purposes
12. Cost calculation in activity-based costing
13. Multi-variant calculation objects in activity-based costing.

Bibliography:

P. Weetman, Financial and Management Accounting, Parson Education 2015,
R. Garrison, E.Noreen, P.Brewer, Managerial Accounting, 14th Edition, Mc Graw Hill, 2012
Wierzbiński M., Rachunek kosztów Modele i zastosowania, PWE, Warszawa 2010.
Nowak E., Piechota R., Wierzbiński M., Rachunek kosztów w zarządzaniu, PWE, Warszawa 2004.
Kuchmacz J., Rachunek kosztów i wyników w przedsiębiorstwie. Zbiór zadań z rozwiązaniami, Difin, Warszawa 2014.
Matuszek J., Krokosz-Krynke Z., Kołosowski M., Rachunek kosztów dla inżynierów, PWE, Warszawa 2011.

Learning outcomes:

Knows and understands:

Basic principles of creating and developing various forms of entrepreneurship. K1A _W4

Basic social, economic, legal, ethical and other non-technical conditions of engineering activity, including basic concepts and principles in the field of protection of industrial property and copyright.K1A _W5

Is able to:

"When identifying and formulating specifications for engineering tasks and solving them: -select and use analytical, simulation and experimental methods, including computer-aided methods, -recognize their system and non-technical aspects, including ethical aspects - make preliminary economic assessment of the proposed solutions and engineering actions taken, -analyze technology transfer and innovation."K1A _U4

Is ready for:

Fulfilling social obligations, co-organizing activities for the social environment, initiating activities for the public interest, thinking and acting in an entrepreneurial manner.K1A K2

Assessment methods and assessment criteria:

Final test. Open-ended questions and a multiple-choice test with negative points.

51-60% rating 3.0

61-70% rating 3.5

71-80% rating 4.0

81-90% rating 4.5

91-100% rating 5.0

Element of course groups in various terms:

Course group description	First term	Last term
missing group description in English (ZIPAOZ>SI7EZ)	2020/2021-Z	
missing group description in English (ZIPAOZ>SI-7-19-O)	2022/2023-Z	

Course credits in various terms:

Management and Production Engineering, full-time first degree engineering studies 7 sem. (ZIPAOZ-SI7)			
Type of credits	Number	First term	Last term
European Credit Transfer System (ECTS)	2	2020/2021-Z	