

| STUDY MODULE DESCRIPTION FORM | | | |
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| Name of the module/subject Activity based costing in logistics | | | Code 1011105421011117648 |
| Field of study Logistics - Part-time studies - Second-cycle | Profile of study (general academic, practical) (brak) | Year /Semester 1 / 2 | |
| Elective path/specialty Corporate Logistics | Subject offered in: Polish | Course (compulsory, elective) obligatory | |
| Cycle of study: Second-cycle studies | Form of study (full-time, part-time) part-time | | |
| No. of hours Lecture: 16 Classes: 14 Laboratory: - Project/seminars: - | | | No. of credits 4 |
| Status of the course in the study program (Basic, major, other) (brak) | | (university-wide, from another field) (brak) | |
| Education areas and fields of science and art | | | ECTS distribution (number and %) |
| Responsible for subject / lecturer: dr inż. A. Stachowiak email: agnieszka.stachowiak@put.poznan.pl tel. 61 665 3401 Wydział Inżynierii Zarządzania ul. Strzelecka 11, 60-965 Poznań | | | |
| Prerequisites in terms of knowledge, skills and social competencies: | | | |
| 1 | Knowledge | 1 Wiedza: Has a basic knowledge on logistics, logistics processes and costing | |
| 2 | Skills | 2 Umiejętności: Is able to identify activities and their cost aspects in logistic processes | |
| 3 | Social competencies | 3 Kompetencje Społeczne functioning Is able to relate social and economic phenomena with corporate functioning | |
| Assumptions and objectives of the course: -Introduction of activity based costing idea and examples of its application to logistics processes | | | |
| Study outcomes and reference to the educational results for a field of study | | | |
| Knowledge: 1. zna podstawowe relacje pomiędzy sferą techniczną a ekonomiczną charakterystyczne dla kosztami w obszarze logistyki - [(K2A_W04)] | | | |
| Skills: 1. 1. potrafi przygotować i zaprezentować ustnie w języku polskim lub obcym omówienie problemu mieszczącego się w ramach rachunku kosztów - [1. (K2A_U04)] | | | |
| Social competencies: 1. jest wrażliwy na pozatechniczne aspekty i skutki działalności inżynierskiej, w tym jej wpływu na środowisko, i związanej z tym odpowiedzialności za podejmowane decyzje menadżerskie - [(K2A_K02)] | | | |
| Assessment methods of study outcomes | | | |
| -Written exam based on the list of pre-introduced list of questions. Case studies analyzed during classes. Project developed to develop ABC analysis for a given logistic process. | | | |
| Course description | | | |
| -Logitics costs. Genesis and framework of Activity Based Costing. Costs of products and customers. Cost of unemployed resources. Time-driven ABC. Implementation of ABC. | | | |

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| Basic bibliography: | | |
| 1. 1. Piechota R., Projektowanie rachunku kosztów działań - Activity Based Costing, Dafin 2005 2. 1. Zieliński T., Odkrywanie prawdy o zyskach: teoria i praktyka systemów ABC/M, Akademia Menadżera, 2007 3. 1. Kaplan R.S., Cooper R., Zarządzanie kosztami i efektywnością, OE i DWABC, Kraków 2000. 4. 1. Miller J.A., Zarządzanie kosztami działań, WIG?Press, Warszawa 2000. 5. 1. Twaróg J., Koszty logistyki przedsiębiorstw, ILiM, Poznań 2003 | | |
| Additional bibliography: | | |
| Result of average student's workload | | |
| Activity | Time (working hours) | |
| 1. Lecture | 16 | |
| 2. Seminars | 14 | |
| 3. Studying for seminars | 10 | |
| 4. Project classes | 0 | |
| 5. Development of a project | 35 | |
| 6. Studying for final exam | 20 | |
| 7. Studying for seminars | 15 | |
| Student's workload | | |
| Source of workload | hours | ECTS |
| Total workload | 110 | 4 |
| Contact hours | 30 | 2 |
| Practical activities | 14 | 2 |