

STUDY MODULE DESCRIPTION FORM			
Name of the module/subject Activity based costing in logistics			Code 1011102421011117648
Field of study Logistics - Full-time studies - Second-cycle		Profile of study (general academic, practical) (brak)	Year /Semester 1 / 2
Elective path/specialty Chain of Delivery Logistics		Subject offered in: Polish	Course (compulsory, elective) obligatory
Cycle of study: Second-cycle studies		Form of study (full-time, part-time) full-time	
No. of hours Lecture: 15 Classes: 15 Laboratory: - Project/seminars: 15			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	
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			
-Logistics costs. Genesis and framework of Activity Based Costing. Costs of products and customers. Cost of unemployed resources. Time-driven ABC. Implementation of ABC.			

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	15	
2. Seminars	15	
3. Studying for seminars	10	
4. Project classes	15	
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	125	5
Contact hours	45	2
Practical activities	30	2