



COURSE DESCRIPTION CARD - SYLLABUS

Course name

Cost accounting in logistics

Course

Field of study

Logistics

Area of study (specialization)

Level of study

First-cycle studies

Form of study

full-time

Year/Semester

2/4

Profile of study

general academic

Course offered in

Polish

Requirements

compulsory

Number of hours

Lecture

15

Tutorials

30

Laboratory classes

Projects/seminars

Other (e.g. online)

Number of credit points

4

Lecturers

Responsible for the course/lecturer:

Ph.D., Eng., Karolina Bondarowska

Responsible for the course/lecturer:

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Faculty of Engineering Management

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Prerequisites

A student starting this subject should have basic knowledge of finance and accounting as well as logistic management. He should also have the ability to obtain information from the indicated sources and be ready to cooperate as part of the team.



Course objective

To acquaint students with the essence, tools and methods of cost accounting in management and logistics. Developing students' skills to assess efficiency, profitability and solve problems related to costs in logistics.

Course-related learning outcomes

Knowledge

1. The student knows the basic issues of costs and cost management related to the implementation of logistics processes [P6S_WG_08]
2. The student knows the basic relations between the technical sphere, including the use of technical resources for the implementation of logistics processes, and the economic sphere, i.e. the costs of logistics resulting from the consumption of these resources [P6S_WK_01]

Skills

1. The student is able to assess and critically analyze the selected logistics process from an economic point of view, calculating the costs associated with the implementation of this process [P6S_UW_06]
2. The student is able to identify changes in requirements, standards, regulations, technical progress and the reality of the labour market, both affecting the amount of logistics costs and determined by the costs of logistics processes, and on their basis determine the need to supplement knowledge in the field of cost accounting [P6S_UU_01]

Social competences

1. The student is aware of initiating activities related to the formulation and transmission of information on logistics costs and cooperation in society in the area of logistics [P6S_KO_02]
2. The student is aware of cooperation and group work on solving problems related to the determination of logistics costs and the management of these costs in enterprises and supply chains [P6S_KR_02]

Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Lecture: the knowledge acquired during the lecture is verified by two tests - the first forming after 7 lectures and the second summarizing after the 15th lecture. Each test consists of several questions with different scores. Passing threshold: 50% of points.

Tutorials: the final grade is issued on the basis of activity in the classroom, implementation of tasks in teams, a short presentation of selected topics and a final test. Passing threshold: 50% of points.

Programme content

Lecture: Classification, criteria and types of costs for logistic management. Real cost analysis versus logistics budget costs. Traditional cost accounting systems. Calculation of service costs in logistics activities. Investment or project profitability analysis (NPV). Profitability analysis (profit and loss account). Determining the optimal amount of inventory (financial impact of having inventory).



Tutorials: The use of selected traditional and modern cost accounting models in logistics. Logistics costs accounting and reporting. Cost calculation. Profitability assessment of activities in logistics. Logistics cost accounting as a management tool. Cost factor in the design of logistic systems. Determining the real costs of running a logistics business.

Teaching methods

Lecture: multimedia presentation illustrated with examples given on the board.

Tutorials: multimedia presentation, examples and tasks to be solved on the blackboard and carrying out the tasks given by the teacher - practical exercises.

Bibliography

Basic

1. Stachowiak A., Rachunek kosztów działań w logistyce, Wydawnictwo Politechniki Poznańskiej, Poznań 2013.
2. Milewski R., Budżetowanie i rachunek kosztów w logistyce, Wydawnictwo WSOWL, Wrocław 2015.
3. Mantura W., Bondarowska K., Rachunkowość zarządcza: wprowadzenie, Wydawnictwo Politechniki Poznańskiej, Poznań 2010.

Additional

1. Skrodzka V., Marek R., Rachunek kosztów logistyki, Akademia Morska w Gdyni, Print 2010.
2. Lew G., Rachunek kosztów logistyki w przedsiębiorstwach handlowych, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2014.

Breakdown of average student's workload

	Hours	ECTS
Total workload	100	4,0
Classes requiring direct contact with the teacher	45	2,0
Student's own work (literature studies, preparation for classes/tutorials, preparation for tests) ¹	55	2,0

¹ delete or add other activities as appropriate