

| <b>The basic course information:</b>   |   |                 |                 |
|--|---|-----------------|-----------------|
| <b>Academic unit:</b>  | Faculty of Architecture, Design and Wood Technology   |                 |                 |
| <b>Program:</b>  | Design and Construction of Wooden Products  |                 |                 |
| <b>Title of the subject:</b>   | Costs Management and Calculation  |                 |                 |
| <b>Level:</b>  | Bachelor  |                 |                 |
| <b>Course Status:</b>  | Mandatory   |                 |                 |
| <b>Year of studies:</b>  | III   |                 |                 |
| <b>Number of hours per week:</b>   | 3   |                 |                 |
| <b>Value of Credits - ECTS:</b>  | 4   |                 |                 |
| <b>Time / location:</b>  | UASF  |                 |                 |
| <b>Course lecturer:</b>  | Prof.As.Dr.Leonora Haliti Rudhani   |                 |                 |
| <b>Contact details:</b>  | Leonora.rudhani@ushaf.net   |                 |                 |
| <b>Course description:</b>   |   |                 |                 |
|  | Cost management, applicable to all businesses will include cost identification, calculation and management, cost behavior, CVP analysis, standard costs and measurement of operating performance, financial statements, etc.  |                 |                 |
| <b>Objectives of the course:</b>   |   |                 |                 |
|  | The aim of the course is for students to know the basic concepts on costs, cost classification, calculation and managed to them. Students will also be provided with knowledge on the evaluation of business performance by analyzing the critical point and their reflection in the financial statements.  |                 |                 |
| <b>Learning outcomes:</b>  |   |                 |                 |
|  | <p><i>Upon completion of this module, students will be able to:</i></p> <ul style="list-style-type: none"> <li>• Understand cost management and classification,</li> <li>• Understand production cost calculation and determine risk threshold,</li> <li>• Define business performance through the variable calculation system,</li> <li>• Understand relevant costs and short-term decision-making process,</li> <li>• Define standard costs and avoid these costs.</li> </ul> |                 |                 |
| <b>Contribution to the student load (which must correspond with learning outcomes)</b> |   |                 |                 |
| <b>Activity</b>  | <b>Hour</b>   | <b>Day/week</b> | <b>In total</b> |

|  |  |    |            |
|--|--|----|------------|
| Lectures with practical exercises                      | 3  | 15 | 45         |
| Internship   |  |    |            |
| Contacts with teacher / consultations                  | 1  | 2  | 2          |
| Field exercises  |  |    |            |
| Midterm, seminars and projects.                        | 2  |    | 2          |
| Homework   |  |    |            |
| Self-learning time student (at the library or at home) | 2  | 12 | 24         |
| Final preparation for the exam                         | 2  | 13 | 26         |
| Time spent on evaluation (tests, quiz and final exam)  | 1  |    | 1          |
| Projects and presentations.                            |  |    |            |
| <b>Total</b>   |  |    | <b>100</b> |
| <b>Teaching methodology:</b>                           |  |    |            |
|  | Lectures, case studies, class discussions.   |    |            |
| <b>Assessment methods:</b>                             |  |    |            |
|  | Evaluation: Classroom activities 20%,<br>First test 40%<br>Second test 40%<br>(80% final exam, for students who do not pass the tests)   |    |            |
| <b>Literature</b>                                      |  |    |            |
| <b>Basic Literature:</b>                               | <ul style="list-style-type: none"> <li>• Kontabiliteti i menaxhmentit, Prof. dr. Skender Ahmeti:" Prishtinë, 2018.</li> <li>• Kontabiliteti i koston, Prof. dr. Skender Ahmeti:" Prishtinë, 2018.</li> <li>• Kontabiliteti Financiar, Prof.dr.Rrustem Asllanaj, Prishtinë 2013.</li> </ul>   |    |            |
| <b>Supplementary Literature:</b>                       | <ul style="list-style-type: none"> <li>• Kontabiliteti i koston Shefket Jakupi, PhD: Prishtine 2014;</li> <li>• Menaxhimi i koston - Hansen&amp;Mowen: Kontabilitet dhe kontroll" - botim i përkthyer, 2009;</li> <li>• Management accounting, Garrison, Noreen, Brewer, McGraw - Hill, New York, 2010,</li> <li>• Managerial accounting, Wild &amp; Shaw, 2010 Edition, McGraw - Hill/Irwin, New York,</li> </ul> |    |            |

| Designed learning plan:  |   |
|--|---|
| Week   | Lectures and exercises to be held   |
| First week   | The concept of cost management and business environment   |
| Second week  | Basic cost management concept   |
| Third week   | Cost Behavior and Mixed Cost Calculation  |
| Fourth week  | Risk threshold analysis or CVP analysis   |
| Fifth week:  | Some applications of the CVP concept  |
| Sixth week   | Variable calculation and performance reporting  |
| Seventh week   | Applying variable cost calculation  |
| Eighth week  | First test  |
| Ninth week   | Accounting for the material. JIT (Just in time).<br>Calculation of OEC (Economic Order Quantity)        |
| Tenth week   | Cost allocation to service and manufacturing departments. Direct method. Scalable method. Mutual method |
| Eleventh week  | Cost allocation: Related products and by-products   |
| Twelfth week   | Decision making and relevant costs  |
| Thirteenth week  | Defective units, reworked units and scrap, Order costs and defective units                              |
| Fourteenth week  | Financial statements  |
| Fifteenth week   | Second test   |
| <b>Academic policies and rules of conduct:</b>   |   |
| <i>Regular attendance of lectures and exercises is necessary, as well as active participation with discussion and solution of tasks. Not impeding the progress required for learning using mobile phones turned off or in silent mode.</i> |   |