

## SYLLABUS

The basic course information:			
<b>Academic unit:</b>	<b>Faculty of Engineering and Informatics</b>		
<b>Title of the subject:</b>	<b>Cost Management</b>		
<b>Level:</b>	<b>Bachelor</b>		
<b>Course Status:</b>	<b>Core</b>		
<b>Year of studies:</b>	<b>II</b>		
<b>Number of hours per week:</b>	<b>3</b>		
<b>Value of Credits - ECTS:</b>	<b>4</b>		
<b>Time / location:</b>			
<b>Course lecturer:</b>	<b>Prof. Ass. Leonora Haliti Rudhani</b>		
<b>Contact details:</b>	<b>Leonora.rudhani@ushaf.net</b>		
<b>Course description:</b>			
	<i>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.</i>		
<b>Objectives of the course:</b>			
	<i>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.</i>		
<b>Learning outcomes:</b>			
	<p><i>After successful completion of the course, students will be able to:</i></p> <ul style="list-style-type: none"> <li><i>• understand cost management and classification,</i></li> <li><i>• understand production cost calculation and determine risk threshold,</i></li> <li><i>• define business performance through the variable calculation system,</i></li> <li><i>• understand relevant costs and short-term decision-making process,</i></li> <li><i>• define standard costs and avoid these costs.</i></li> </ul>		
Contribution to the student load (which must correspond with learning outcomes)			
Activity	Hour	Day/week	In total
Teaching (Lectures and exercises)	3	15	45
Internship			
Contacts with teacher / consultations	1	2	2
Field exercises			
Midterm, seminars and projects.	2	4	10
Homework			

Self-learning time student (at the library or at home)	3	10	30
Final preparation for the exam	2	5	10
Time spent on evaluation (tests, quiz and final exam)	1	2	2
Projects and presentations.	1	2	2
<b>Total</b>	<b>101</b>		
<b>Teaching methodology:</b>			
	<i>Lectures and exercises combined with case studies and class discussions.</i>		
<b>Assessment methods:</b>			
	<i>First assessment 40%</i> <i>Second assessment 40%</i> <i>Case study 20%</i> <b>Or through final exam</b> <i>Case study 20%</i> <i>Final exam 80 %</i>		
<b>Literature</b>			
<b>Basic Literature:</b>			
	<ol style="list-style-type: none"> <li>1. <i>Kontabiliteti i menaxhmentit, Prof. dr. Skender Ahmeti:” Prishtinë, 2018.</i></li> <li>2. <i>Kontabiliteti i kostos, Prof. dr. Skender Ahmeti:” Prishtinë, 2018.</i></li> <li>3. <i>Kontabiliteti Financiar, Prof.dr.Rrustem Asllanaj, Prishtinë 2013.</i></li> </ol>		
<b>Supplementary Literature:</b>			
	<ol style="list-style-type: none"> <li>4. <i>Kontabiliteti i kostos Shefket Jakupi, PhD: Prishtine 2014;</i></li> <li>5. <i>Menaxhimi i kosto - Hansen&amp;Mowen: Kontabilitet dhe kontroll” – botim i përkthyer, 2009</i></li> <li>6. <i>Management accounting, Garrison, Noreen, Brewer, McGraw – Hill, New York, 2010,</i></li> <li>7. <i>Managerial accounting, Wild &amp; Shaw, 2010 Edition, McGraw – Hill/Irwin, New York,</i></li> </ol>		
<b>Designed learning plan:</b>			
<b>Week</b>	<b>Lectures and exercises to be held</b>		
<b>Week one:</b>	<i>The concept of cost management and business environment</i>		
<b>Week two:</b>	<i>Basic cost management concept</i>		
<b>Week three:</b>	<i>Cost Behavior and Mixed Cost Calculation</i>		
<b>Week four:</b>	<i>Risk threshold analysis or CVP analysis</i>		
<b>Week five:</b>	<i>Some applications of the CVP concept</i>		
<b>Week six:</b>	<i>Variable calculation and performance reporting</i>		
<b>Week seven:</b>	<i>Applying variable cost calculation</i>		

<b>Week eight:</b>	<i>First test</i>
<b>Week nine:</b>	<i>Decision making and related costs</i>
<b>Week ten:</b>	<i>Decision making and related costs</i>
<b>Week eleven:</b>	<i>Standard costs and operational performance measurement</i>
<b>Week twelve:</b>	<i>Cash flow statement</i>
<b>Week thirteen:</b>	<i>Income statement</i>
<b>Week fourteen:</b>	<i>Balance Sheet</i>
<b>Week fifteen:</b>	<i>Second test</i>

**Academic policies and rules of conduct:**

*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.*