

Basic data of module	
Academic Unit:	Architecture, Design and Wood Technology
Program:	Design and Construction of Wooden Products
The name of the subject which you lecture	Cost Management and Calculation,
Level :	Bachelor
Status	Obligatory
Year:	III
Number of hours :	3
ECTS:	4
Time /location:	USHAF
Lecturer (title/name):	Prof. Asoc. Dr. Ismail Mehmeti
Contact details (e mail/phone of the lecturer):	ismajl.mehmeti@ushaf.net
Subject description	
	The subject focuses on the role of costs for business operations, scientific literature includes topics - Cost management concept, Product costs, Behavior of costs according to activity in the company, Structure of costs, Identification of the risk threshold in the company, Analysis Cost Volume Profit (KVF), Cost calculation methods, Accounting and cost, Financial statements, Calculation - cost allocation, Cost - decision making in the company, Fraud and professional ethics, as well as other topics related to the subject.
The aim of the subject:	
	The purpose of the module is for students to develop as leaders - professionals in the field, who are able to analyze/identify the role and importance of costs for the business of the company and in this context they are able to profile the success of the company even by acquired skills, dexterity and personal knowledge necessary for career development. This module - among others - will enable students to gain knowledge about cost volume profit as one of the determining elements in the positive business of businesses in the country and at the international level.
Expected of the learning outcomes:	
	After completing this module, the student will be able to: <ul style="list-style-type: none"> • Understand cost management and classification; • Know and understand the calculation of the production cost and determine the risk threshold; • Determine business performance through the variable

	<p>calculation system;</p> <ul style="list-style-type: none"> Adapt and understand relevant costs in the process of making decisions in the short term; Determine standard costs and the possibility of reducing (avoiding) costs; 		
The segregated students overload (must correspond with the learning outcome)			
Activities	Hours	Days/weeks	Total
Lectures	2	15	30
Theoretical exercises / laboratory	1	15	15
Internship			
Contacts with teacher / consultations			
Field exercises			
Midterm, Test	2	2	4
Homework	1	5	5
Studying (at the library or at home)			35
Final preparation for the exam	1	5	5
Time spent on evaluation (tests, quiz and final exam)	1	2	2
Projects and presentations	1	4	4
Total			100
Teaching methodology and learning methodology	<p>The lecture will be organized following the student in the center, the students' opinion will be heard about the literature that will be used, about the way the lecture will be organized, which will be coordinated with the students for interactive discussions related to the topics taught by taking case studies which will be discussed in the group, practical-group visit with students, teaching based on a presented problem, commitment for the student to present the knowledge gained during the lecture and the presentation of works related to the processed material.</p>		
Evaluation method (criteria to pass exam)	<p>The evaluation and form of construction of the grade for students will be supported in the following three activities:</p> <ol style="list-style-type: none"> Activity and engagement in learning - is evaluated with 10 points out of 100 possible points, Activity in learning - means that the student is active and involved in interactive discussions between professors-students, students-students, opening new topics that are related to the subject, giving ideas, opinions, critical thoughts in order to stimulate the debate during lectures. 		

Engagement - means that the student performs and presents the tasks that are assigned at the end of each lecture and then discussed at the beginning of the next lecture.

2. Drafting and presentation of a assignment, project / seminar paper is evaluated with 10 points out of 100 possible points,

Within the semester, the student (can be a group of students - no more than 3 students) must prepare a seminar project/paper (Word and PowerPoint), the same paper must be presented during the hours designated for presentation. The topic of the paper can be proposed by the professor and by the student - the topic proposed by the student must be approved by the professor, and the same must be in full correlation with the subject.

3. The final exam test is evaluated with 80 points out of 100 possible points,

Within the semester, two tests (2 x 40 points) are foreseen - according to the circumstances - the first test in the 7th or 8th week and the second test at the end of the lectures, the student passes the first test if he has at least 20 points, since the student is considered to have passed the first test, then he can undergo the second test, the student has the right to undergo the final exam - oral or written. The student will undergo the final exam test, after the completion of the course lectures, and it will be organized in the exam deadlines, determined by the University senate.

The purpose of the exam is to evaluate the student's knowledge, skills, dexterity and competences, related to the results of previous learning for the material of the lectured subject.

The exam test (form with questions) must be completed individually by the student and it must contain:

- objective questions with multiple alternative choices, the same will be used to evaluate the student's abilities to recall and recognize the concepts and material of the course,
- subjective questions of the essay/written task type for which the student himself must be able to give answers related to the material of the lectured subject, the same answers will be used to evaluate the student's understanding and abilities to apply the knowledge

	<p>acquired in the analysis, synthesis and evaluation of the problem.</p> <p>Students, after taking the exam, will build the final grade:</p> <ul style="list-style-type: none"> • max 10 points - activity and engagement in learning, • max 10 points - written assignment, design and presentation of the project/seminar work, • max 80 points - final exam (or from two tests), <p>The student passes the exam if he collects 50 points from all evaluation criteria.</p>
The teaching/learning tools/ IT	Using the chart, Internet, wireless, computer, projector, PowerPoint.
The distribution of the theoretical and practical part of the studies	60% 40%
Literature	
Basic literature	<ol style="list-style-type: none"> 1. Skender Ahmeti - "Kontabiliteti i Kostos", Prishtinë 2018, 2. Ismail Mehmeti - "Menaxhimi dhe Llogaritja e Kostove", Ferizaj 2023 (Ligjëratë e autorizuar), 3. Rrustem Asllanaj, "Kontabiliteti Financiar", Prishtinë 2013,
Additional literature	<ol style="list-style-type: none"> 1. Skender Ahmeti - "Analiza e pasqyrave Financiare", Prishtine 2020, 2. Robert Libby, Patricia A. Libby, Frank Hodge (Redaktuar Sotiraq Dhamo) - "The financial accounting" (eng) "Kontabiliteti Financiar" (shq), 2020, Tirane, 3. Shefket Jakupi - "Kontabiliteti i Kostos" - Prishtine 2014,
The teaching/learning plan	
Week	Lecture units
I	<p>Presentation - informing students of the course syllabus, The concept of cost management, elements of cost management,</p> <p>It is an introductory lecture, the students are introduced to the course syllabus, they choose the working groups for drafting the project/work tasks, it starts with a comprehensive lecture on cost and cost management, the students are introduced to the elements of cost management, the cost plan and reporting ,</p>

	Expected result no. 1.
II	<p>Costs, the notion of costs, Product costs</p> <p>In this lecture, students will be informed about the purpose and definition of costs, about costs according to the internal needs of the company, about product costs - the division of costs into direct material, direct work and indirect costs, will be discussed with students about tasks and projects that they must perform during the semester's educational activity,</p> <p>Expected result no. 1 and 2,</p>
III	<p>Structure and classification of costs,</p> <p>In this lecture, there will be exercises and lectures, students will be introduced to the cost structure in the company depending on the activity - controlled, uncontrolled costs, sunk, opportunity, direct and indirect costs, there will be group discussions with students for assignments and student projects/ works,</p> <p>Expected result no. 2.</p>
IV	<p>Risk threshold in the company, group discussion with students,</p> <p>In this lecture, there will be a discussion with the students about the material of the previous lectures, the students will be informed about the identification of costs and the necessary quantity of production that determine the risk threshold in the company, the methods or approach of operating income and the approach according to the margin of contribution,</p> <p>students will present (group discussion) about their work activity, students will be asked for their opinion on the progress of the lectures and possible suggestions for change or improvement.</p> <p>Expected result no. 2 and 3.</p>
V	<p>Cost Volume Profit Analysis (CVF), interactive discussion with students,</p> <p>In this lecture, there will be group discussions with students - repetition, the students will be informed about the role of the Cost, Volume and Profit analysis for business, focus on the change of fixed and variable costs and on the change of the selling price, discussions group with students who will</p>

	<p>present their works,</p> <p>Expected result no. 2 and 3.</p>
VI	<p>Calculation of costs - Methods, interactive activity with students for papers,</p> <p>In this lecture there will be repetition, the students will be informed</p> <p>Methods for calculating costs, focus on FIFO, LIFO and ACM methods, students will present the papers and an interactive discussion will be organized,</p> <p>Expected result no. 4,</p>
VII	<p>Interactive discussions on the material of the course - First written test,</p> <p>Expected result no. 1, 2, 3 and 4</p>
VIII	<p>Accounting and costs, group discussion (role playing by students related to the topic),</p> <p>In this lecture, there will be an interactive discussion focused on repetition of the previous lecture, students will be introduced to the role of accounting in the company, they will be introduced to financial accounting including financial statements - Balance Sheet, Profit and Loss, Owner's Equity, Flow of money, the students will present the papers and there will be a group discussion, the students will be asked for their opinion on the progress of the lectures and possible suggestions for change or improvement.</p> <p>Expected result no. 5</p>
IX	<p>Managerial, cost and responsibility accounting, group activity with students (student competition quiz related to the lectured topics),</p> <p>In this lecture there will be repetition, the students will be informed</p> <p>the importance of managerial, cost and responsibility accounting, what are the tasks in each of these types of accounting, there will be a group activity with students,</p> <p>Expected result no. 5,</p>
X	<p>Calculation - Allocation of costs,</p> <p>In this lecture, there will be repetition, the students will be informed about the importance of cost calculation and the way of distribution and allocation of the costs of the</p>

	<p>products produced using the allocation rate and the allocated cost, there will be group discussions - presentations by the students their pre-determined projects.</p> <p>Expected result no. 5 and 6,</p>
XI	<p>Costs, decision-making in the company, group work with students,</p> <p>In this lecture there will be exercises-repetition, students will be informed about the importance of cost analysis for correct decision-making in the company, the focus will be Cost and Profit, presentation and group discussion with students,</p> <p>Expected result no. 5 and 6,</p>
XII	<p>Period costs and product costs, student group work,</p> <p>In this lecture there will be repetition - exercises related to the taught topics, students will be informed of the importance of identifying and calculating marginal and average costs for the production of products, presentation by students of tasks/projects worked on,</p> <p>Expected result no. 5 and 6,</p>
XIII	<p>Goods and costs, interactive discussion with students,</p> <p>In this lecture there will be repetition, the students will be informed</p> <p>The forms of goods that are used in business, with the cost of goods purchased for resale, for further processing, goods as ready and finished products, if possible, the possibility of organizing a working visit to an organization that deals with the field will be considered business,</p> <p>Expected result no. 6 and 7,</p>
XIV	<p>Cost function, group discussion with students, repetition of processed material,</p> <p>In this lecture, there will be In this lecture repetition of the taught topics, the students will be introduced to cost functions with a focus on variable, fixed and mixed costs, there will be a group discussion with the students about the student presentations.</p> <p>Expected result no. 6 and 7.</p>
XV	<p>Fraud and professional ethics - calculation of costs - interactive discussions on the material of the course processed - Second written test,</p>

	Expected results no. 5, 6 and 7
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Academic policy and the code of conduct:

The student is obliged to follow the lectures regularly and to have correct behavior towards his colleagues and University staff, keeping calm and actively engaging in lectures and exercises is mandatory.

During the hours of lectures and exercises, eating, whispering that interferes with class work and the use of mobile phones are PROHIBITED. At the same time, cell phones must be turned off or put on silent and not used during lectures or exercises. Lack of academic integrity (including plagiarism, copying another person's work, use of unauthorized exam aids, cheating, etc.) will not be tolerated. If there are doubts about the authenticity of the submitted work, the teacher has the right to ask the student to verify his/her work. This can be done through: repetition of work, written or oral testing, unexpected quiz or any other action deemed necessary by the lecturer.