



UNIVERSITETI / UNIVERSITY
"ISA BOLETINI"
MITROVICA

Course Curriculum Model (Syllabus)		
Faculty:	FACULTY OF MECHANICAL AND COMPUTER ENGINEERING	
Department:	Economics Engineering	
Level:	Bachelor	
Code of the course:	308EE	
Course:	Accounting Cost	
Course Status:	Mandatory	Mandatory/Elective
Semester:	(VI)	Winter/Summer
Number of hours per week:	2+2	
ECTS:	5	
Time / location:	Thursday, 10 ³⁰ -12 ⁰⁰ , K103	
Year of studies:	2024/2025	
Lecturer:	Ass. Dr. Safet Abdullahu	
Assistant:		
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C o u r s e d e s c r i p t i o n	<p>Cost Accounting examines the concepts and procedures underpinned by the development of an accounting system for decision-making, control and reporting of performance. Topics includes classification and cost behavior, cost measurement and cost control; cost and volume analysis; determining cost of material, labor and analyzing the overheads, setting the EOQ, job costing system, process costing, ABC costing; calculation of inventory cost, cost management etc. The program end with the notification of the accounting management in support of the decision making.</p>	

P u r p o s e (G o a l s)	<p>Cost accounting is separated from the general financial accounting that is governed by IFRSs, who the main purpose is to include the statement of financial position. The primary purpose of cost accounting is to report, analyze and guide towards the internal concept of cost and efficiency of the business. Cost accounting is a system of operational analyzes for management. Usually, the simplest and most important cost accounting concept is the determination of the sales price. In this way, students will be able to calculate the basic costs for determining a cost price and sales price of any product being produced or the service being performed.</p> <p>The second objective is to control costs. Companies want to be in the state to waste less of their inputs and earn more of their outputs. Cost accounting can be used to identify the potential inefficiency or the necessity of troling costs.</p> <p>Cost accounting can contribute to the preparation of financial liabilities, a reserved area for financial accounting. Prices and information developed and studied through cost accounting are desirable to make it easier to exchange information for the purpose of financial accounting.</p>
L e a r n i n g o b j e c t i v e s	<p>At the end of the cycle of lectures from this subject, students should be able to:</p> <p>Understand the importance of costs in the modern business of manufacturing companies:</p> <ul style="list-style-type: none"> - Analyze right cost classification; - Be able to use economic mathematical techniques for analyzing cost data; - Apply fairly cost accounting techniques; - To make the right allocation of the indirect costs of service departments to the manufacturing ones, <p>To make the right allocation of the costs of related products and by-products, etc.</p>

	Weeks	Lecture
Prog ram (con tent)	<i>First week:</i>	Description (presentation) of the subject
	<i>Second week:</i>	Accounting Costs in the Business Environment
	<i>Third week:</i>	Organizational costs flow
	<i>Fourth week:</i>	Cost Accounting Techniques
	<i>Fifth week:</i>	Accounting for material, work and overheads
	<i>Sixth week:</i>	Accumulation and allocation of costs
	<i>Seventh week:</i>	The first test
	<i>Eighth week:</i>	Cost Accounting Methods
	<i>Ninth week:</i>	Job order costing
	<i>Tenth week:</i>	Process Costing
	<i>Eleventh week:</i>	ABC method and profitability analysis
	<i>Twelfth week:</i>	Allocation of costs of supporting departments
	<i>Thirteenth week:</i>	Allocation of related product costs
	<i>Fourteenth week:</i>	Defective units, reprocessing units and scrap
	<i>Fifteenth week :</i>	The final test

Literature

L i t e r a t u r e	<ol style="list-style-type: none"> 1. Peter Atrill and Eddie McLaney, Financial Accounting for Decision Makers, sixth edition. 2. International accounting standards. 3. Hansen&Mowen: "Cost management, 2009 4. Horngren, Datar, Rajan: "Cost Accounting", Ed.15, USA, 2015

T e a c h i n g m e t h o d o l o g y	<p>Teaching will be conducted through lectures, practical tasks, individual and group interpretations, seminars, periodic self-assessments, and so on. Lectures will be realized by introducing audio-visual materials through electronic technology with Windows Office programs.</p> <p>Theoretically, general scientific knowledge will be provided, based on contemporary and up to date literature.</p> <p>The practical part will mainly be realized through concrete examples from literature and practical knowledge in private and public production enterprises and non-profit organizations.</p> <p>Through this methodology we intend to create inter-active professor-student relations as well as student-student relations.</p>			
	Contribution to student workload (which should correspond to student learning outcomes - 1 ECTS credit = 25 hours)			
	Activity	Hours	Days/weeks	Total
	Lectures	2	15	30
	Exercise sessions (with TA)	2	15	30
	Practical work	3	3	9
	Office hours	1	15	15
	Fieldwork	1	2	2
	Midterms, seminars	2	2	4
	Homework	3	2	6
	Self-study	4	3	12
	Final exam preparation	3	3	9
	Time spent in exams	2	2	4
	Projects, presentations, etc.	2	2	4
Total				125

E v a l u a t i o n	Assessment methodology:		
	Periodic Assessments: It is expected that you will participate in estimates according to the planned time.		
	Duties and presentations/seminars: it is required that you participate in group projects. The whole group should contribute to one another's presentations in order to express your views on the issues of discussion. Regular participation in discussions and being active will get you to get a 5% bonus on your final assessment.		
	Tests / Colloquia (First Test) (Second test)	20%	30%
	Practical test during exercises (Essay)		
	Workshop seminar		
	Interpretation and presentation of artistic creativity and other works.		
	Assignments and courses during the semester	15%	
	Professional practice		
	Other,(Specify) Participation	5%	
	Final exam	30%	
	Total	100%	
	Final grade	Points (%)	Mark
		91 – 100	10
		81 - 90	9
		71 - 80	8
		61 - 70	7
		51 - 60	6

Criteria for regular attendance and rules of etiquette during the organization of the lesson are set.

Computer work:

Graphic works, I have to draw and write with a computer. In the works it is obligatory to respect the criteria for both the visual and the content aspect of the required works.

Ethics in teaching:

Graphic works should be personal works of each student. There will be no tolerance for copying, "borrowing" from the Internet or any other material. The same or similar works will have negative evaluations in the final evaluation of the student.

Time:

In agreement with the students, the deadlines for submitting works will be determined. There will be no tolerance for delays in the submission of works. Failure to arrive at the time when the assignment is explained does not justify the student for not submitting the paper. The deadline will be given earlier. If you are going to travel abroad, then you need to submit the paperwork in advance. The student has the right to request a consultation with the professor whenever he / she deems it reasonable and necessary for the performance of his / her work.

Rules of conduct and academic policies:

- active participation of students in lectures o participation in discussion, comments and free expression of opinion, opinion and academic position (with arguments)
- Mandatory independent work and use of additional sources of information (various scientific websites, scientific journals, conference proceedings, etc.)
- Respecting lecture schedules without compromising academic freedom (silent cell phones) of respecting the word, thoughts and ideas of colleagues,
- It is not allowed to arrive late and leave without a valid reason from the lecture, test or exam o preparation and holding of relevant lectures, (obligation of the teacher).
- if the student is absent more than four times without reason in lectures and exercises, does not receive the signature for attendance. o the student cannot take the exam without an official document,
- if the student is dissatisfied with the grade obtained, has the right to complain in writing to the dean, within two working days after the announcement of the results, UMIB Statute o if the student does not follow the rules, in the exam uses tools that are not allowed, it is evaluated with a negative grade.

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Mitrovica; 12/01/2023

Ass.Dr.Sc. Safet Abdullahu