SYLLABUS

1. Course title:

COSTS AND CALCULATIONS

2. Code:

3. Cycle of study:

1

4. ECTS credits:

3

5. Type of course:

◯ Mandatory   ◉ Elective

6. Prerequisites:

No prerequisites

7. Class restrictions:

No class restrictions

8. Duration / semester:

1   7

9. Weekly contact hours:

9.1. Lectures:	2
9.2. Seminars:	1
9.3. Laboratory/Practice classes:	0

10. Faculty:

Faculty of Technology

11. Department/study program:

Agronomy

12. Lecturer:

13. Lecturer's e-mail:

14. Web site:

www.tf.untz.ba

15. Course aims:

Acquiring knowledge on basic concepts in the area of cost theory and methods of analytical, differential and investment calculations in the production and processing of agricultural products.

16. Learning outcomes:

Ability to independently apply the acquired knowledge of costs and calculations in practice, in determining the economic effects of obtaining agricultural products and their products, undertaking various business measures and determining the economic effectiveness and financial viability of investments in companies and agricultural farms.

17. Course content:

Factors of production process. Funds of enterprises and agricultural holdings. The term, definition, elements, factors of production process. Funds of enterprises and agricultural holdings. The term, definition, elements, wear factors, factors for production, importance, purpose and cost sharing. Determining the costs of certain factors of the production process. Specificity of costs in agricultural production; Theories of cost dynamics. Costs behavior in production dynamics. Concept, essence, purpose, principles and division of calculations. Calculation of costs of using technical means for production. Calculation of general costs. Analytical calculations. Differential calculation. Investment calculations.

18. Learning methods:

Learning methods in the course are:
- Lectures using multimedia means,
- Learning with the active participation and discussion of students
- Field classes

19. Assessment methods:

After half of the semester (in the 8th week), students take the writing test, which includes previously treated topics from lectures. The student can achieve a maximum of 20 points on the first test. In the 13th week of the semester, students take the writing test, which includes previously treated topics from lectures from the second semester. The student can achieve a maximum of 20 points on the second test. All students take both tests on the subject at the same time, thereby achieving uniformity of the level of knowledge that is being tested, as well as the conditions under which the student takes the exam. For a continuous activity in lectures throughout the semester, the student can achieve 0 to 10 points. The final exam is written or oral. All students have the right to go to the final exam. The maximum number of points a student can achieve on the final exam is 50. The minimum number of points on the final exam is 25.

Checks on all forms of knowledge are recognized as a cumulative test if the result is positive after each individual check and is at least 50% of the total of the predicted and / or required knowledge and skills.

In order to pass the course, a student must have at least 54 cumulative points of which at least 25 points on the final exam.

20. Assessment components:

The assessment of the exam is based on the total number of points the student has obtained by fulfilling the pre-requisites and passing the exam and is determined according to the following scale:

Student Obligations	Points
Presence and activity in class	10
Test I	20
Test II	20
Final Exam	50
Total	100

21. Required reading list:

Gogić, P.(2005)Teorija troškova sa kalkulacijama u proizvodnji i preradi poljoprivrednih proizvoda.Univerzitet u BG. Poljoprivredni fakultet Beograd

Andrić, J. (1997)Troškovi i kalkulacije u poljoprivrednoj proizvodnji. Sav.administracija Beograd

22. Web sources:

23. Applicable starting from the academic year:

2016/2017

24. Adopted in the Faculty/Academy session: