

Biotechnical Faculty / AGROBUSINESS AND RURAL DEVELOPMENT / CALCUL. AND ANALYSIS OF COSTS AND RESULTS IN AGRI.

Course:	CALCUL. AND ANALYSIS OF COSTS AND RESULTS IN AGRI.			
Course ID	Course status	Semester	ECTS credits	Lessons (Lessons+Exercises+Laboratory)
13397	Mandatory	3	6	3+2+0
Programs	AGROBUSINESS AND RURAL DEVELOPMENT			
Prerequisites	No			
Aims	To familiarize students with the possibilities of applying different methods of calculation and analysis of costs and results in agriculture, as well as using the methodology used for calculation and analysis			
Learning outcomes	Defines costs in agriculture, analyzes costs by individual lines, analyzes financial results			
Lecturer / Teaching assistant	Prof.dr Aleksandra Despotović, dr Miljan Joksimović			
Methodology	Lectures, exercises, independent work, preparation of seminar and home papers, consultations			
Plan and program of work				
Preparing week	Preparation and registration of the semester			
I week lectures	Methodological-applicative specificities of cost and performance calculations in agriculture			
I week exercises	Methodological-applicative specificities of cost and performance calculations in agriculture			
II week lectures	Organization and functioning of internal accounting in agriculture			
II week exercises	Organization and functioning of internal accounting in agriculture			
III week lectures	Methodological bases of different cost and result accounting systems and their specificities on agricultural farms			
III week exercises	Methodological bases of different cost and result accounting systems and their specificities on agricultural farms			
IV week lectures	Entrepreneurial environment - concept, essence, environment analysis, business location			
IV week exercises	Entrepreneurial environment - concept, essence, environment analysis, business location			
V week lectures	Calculation and analysis based on estimated costs in agriculture			
V week exercises	Calculation and analysis based on estimated costs in agriculture			
VI week lectures	COLLOQUIUM 1			
VI week exercises	Renewal of material			
VII week lectures	Calculation and analysis based on standard costs in agriculture			
VII week exercises	Calculation and analysis based on standard costs in agriculture			
VIII week lectures	Calculation and analysis based on variable costs in agriculture			
VIII week exercises	Calculation and analysis based on variable costs in agriculture			
IX week lectures	Calculation and analysis of costs by agricultural activities			
IX week exercises	Calculation and analysis of costs by agricultural activities			
X week lectures	Possibilities of applying target costing and other modern calculation systems in agriculture			
X week exercises	Possibilities of applying target costing and other modern calculation systems in agriculture			
XI week lectures	Comparative analysis of the potential of different accounting systems from the aspect of meeting the informational needs of agricultural farm management			
XI week exercises	Comparative analysis of the potential of different accounting systems from the aspect of meeting the informational needs of agricultural farm management			
XII week lectures	COLLOQUIUM 2.			
XII week exercises	Renewal of material			
XIII week lectures	Possibilities of applying modern approaches to cost management in agriculture			
XIII week exercises	Possibilities of applying modern approaches to cost management in agriculture			
XIV week lectures	Analysis of the financial result and financial position of agricultural holdings			

XIV week exercises	Analysis of the financial result and financial position of agricultural holdings					
XV week lectures	Analysis of the financial result and financial position of agricultural holdings					
XV week exercises	Analysis of the financial result and financial position of agricultural holdings					
Student workload						
Per week				Per semester		
6 credits x 40/30=8 hours and 0 minuts 3 sat(a) theoretical classes 0 sat(a) practical classes 2 excercises 3 hour(s) i 0 minuts of independent work, including consultations	Classes and final exam: 8 hour(s) i 0 minuts x 16 =128 hour(s) i 0 minuts Necessary preparation before the beginning of the semester (administration, registration, certification): 8 hour(s) i 0 minuts x 2 =16 hour(s) i 0 minuts Total workload for the subject: 6 x 30=180 hour(s) Additional work for exam preparation in the preparing exam period, including taking the remedial exam from 0 to 30 hours (remaining time from the first two items to the total load for the item) 36 hour(s) i 0 minuts Workload structure: 128 hour(s) i 0 minuts (cources), 16 hour(s) i 0 minuts (preparation), 36 hour(s) i 0 minuts (additional work)					
Student obligations	Students are required to attend classes, optionally do seminar papers and colloquiums					
Consultations	After lectures and exercises					
Literature	1. Rodić,J. Vukelić Gordana, Andrić, M. (2007) Teorija , politika i analiza bilansa, Poljoprivredni fakultet, Beograd 2. Rodić,J (1991): Teorija i analiza bilansa, Ekonomika, Beograd 3. Stevanović, N., Malinić,D. (2003): Upravljačko računovodstvo, Ekonomski fakultet,Beograd 4. Goethorpe Catarine (2009): Upravljačko računovodstvo, Data Status,Beograd					
Examination methods	Attendance at classes and activities in class -5 points - Two colloquiums of 20 points each, a total of 40 points - Seminar paper 5 points - Final exam -50 points A passing grade is obtained if at least 50 points are accumulated cumulatively. Rating. number of points: A (≥ 90 to 100 points); B (≥ 80 to < 90); C (≥ 70 to < 80); D (≥ 60 to < 70); E (≥ 50 to < 60); F < of 50;					
Special remarks	-					
Comment	-					
Grade:	F	E	D	C	B	A
Number of points	less than 50 points	greater than or equal to 50 points and less than 60 points	greater than or equal to 60 points and less than 70 points	greater than or equal to 70 points and less than 80 points	greater than or equal to 80 points and less than 90 points	greater than or equal to 90 points