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| Course id:9МPS2I20 | Calculation and Analysis of Agricultural Costs and Results  |
| Number of ECTS:6 |
| Teacher: | Veljko VukojeTodor Marković |
| Course status | Elective |
| Number of active teaching classes (weekly) |
| Lectures:15х2=30 | Tutorials:15х2=30 | Other teaching types: | Study research work: | Other classes: |
| Precondition courses | Farm Accounting |
| 1. Educational goal

The main goal of this course is for students to learn the necessary methodology and be introduced to possibilities of the application of different cost and results methods and analyses in agricultural enterprises and on individual farms.  |
| 1. Educational outcomes

The aim of this course is to develop students’ abilities to realize advantages and disadvantages of different methods in given circumstances, to choose the most appropriate ones and use their informational potentials in order to improve the business of agricultural enterprises. |
| 1. Course content

*Theoretical Instruction*Methodological and applicative specifics of cost and result calculation in agriculture. Organization and operation of internal calculation in agriculture. Methodological basis of different cost and results calculation systems and their characteristics on farms. Calculation and analysis based on estimated costs in agriculture. Calculation and analysis based on standard costs in agriculture. Calculation and analysis based on variable costs in agriculture. Calculation and analysis based on activities (ABC) in agriculture. Possibilities of target cost application and other contemporary calculation systems in agriculture. Comparative analysis of different calculation systems application considering the fulfillment of informational needs of farm managements. Possibilities of applying modern approaches in cost management in agriculture. Analysis of financial result and financial position of agriculture on macro level (branch, sector, region, province, state). *Practical Instruction* Tasks, examples and illustrations from different systems of cost and result calculation on farms. Analyzing indicators of financial success and financial position on both micro and macro levels. |
| 1. Teaching methods

Lectures, tutorials, analyses of real-life examples and specific problems in agriculture, seminar papers, written and oral tests.  |
| Knowledge evaluation (maximum 100 points) |
| Pre-examination obligations | Mandatory | Points | Final exam  | Mandatory | Points |
| Lecture attendance | Yes/No | 10 | *Oral exam* | Yes | 30 |
| Seminar papers  | Yes/No | 50 |  |
| Tutorials attendance | Yes/No | 10 |
|  | Yes/No |  |
| Literature  |
| Ord. | Author | Title | Publisher | Year |
|  | Rodić, J., Vukelić Godrana, Andrić, M. | Teorija, politika i analiza bilansa | Poljoprivredni fakultet Univerziteta u Beogradu | 2007 |
|  | Stevanović, N., Malinić, D. | Upravljačko računovodstvo | Ekonomski fakultet Beograd | 2003 |
|  | Horngren, C., Foster, G., Datar, S. | Cost accounting-managerial emphasis, 10th edition | Prentice Hall, NJ | 2000 |
|  | Lisavac, S. | Obračun i analiza troškova u poljoprivredi | Institut za ekonomiku poljoprivrede Beograd | 1983 |
|  | Vukoje, V. | Primena sistema obračuna po standardnim troškovima u ratarskoj proizvodnji | Poljoprivredni fakultet, Novi Sad | 1999 |
|  | Vukoje, V. | Obračun troškova u poljoprivrednim preduzećima ABC metodom | Poljoprivredni fakultet, Novi Sad | 2006 |