|  |  |
| --- | --- |
| Course: | *Calculations* |
| Course id: 3ОАЕ5О21 |
| Number of ECTS: 7 |
| Teacher: | Nedeljko, LJ., Tica |
| Assistant: | Stojan, B., Kostić, Vladislav, N., Zekić,  |
| Course status | Mandatory |
| Number of active teaching classes (weekly) |
| Lectures: 4 | Tutorials: 4 | Other teaching types: | Study research work: | Other classes: |
| Precondition courses | None |
| 1. Educational goal

Introducing students to the concept and classification of costs, and characteristics of cost and income calculations in agricultural production. |
| 1. Educational outcomes

Upon completion of the course, students will be capable of independent preparation of calculations in agricultural production, investment and differential calculations.  |
| 1. Course content

*Theoretical Instruction*The concept of calculations. Business entities. Costs and classification of costs. Elements of costs. Fixed and variable costs. General and direct costs. Determining the market value of production. Cost of material. Cost of insurance. Cost of interests. Cost of depreciation. Labour cost. Legal and contractual obligations. Measuring and evaluating economical results of business operation. Annual production and financial plan. Differential calculations. Determining economic efficiency of investment. The importance of methods and conditions of financing investments. Evaluation of the means of production.*Practical Instruction*Tutorials. During tutorials students apply the knowledge gained at the lectures to solve practical examples. Calculation of the production value. Calculation of the material costs. Calculation of interest cost. Calculation of salaries cost. Calculation of other cost categories. Making analytical and differential calculations. Making investment calculations. |
| 1. Teaching methods

During theoretical instructions students are introduced to the theory. Theory is interpreted through demonstration and practical examples during tutorials.  |
| Knowledge evaluation (maximum 100 points) |
| Pre-examination obligations | Mandatory | Points | Final exam  | Mandatory | Points |
| Student’s participation in classroom activities | Yes/No | 15 | *Written exam* | Yes | 40 |
| *Oral part exam* |  | 30 |
| Practical work | Yes/No | 15 |  |
| Tests  | Yes/No |  |
| Seminar papers | Yes/No |  |
| Literature  |
| Ord. | Author | Title | Publisher | Year |
|  | Marko, J., Jovanović, M., Tica, N. | Kalkulacije u poljoprivredi | Poljoprivredni fakulteta, Novi Sad | 1998 |
|  | Andrić, J. | Troškovi i kalkulacije u poljoprivrednoj proizvodnji | Savremena administracija, Beograd | 1998 |
|  | Gogić. P. | Teorija troškova sa kalkulacijama | Poljoprivredi fakulteta Beograd – Zemun | 2009 |
|  | Jakovčević Klara, Komazec Ljubica, Tomić Slavica  | Ekonomika preduzeća - praktikum | Ekonomski fakultet Subotica | 2011 |