

Emri i Lëndës : Kontabilitet Kostoje							
Kodi	Tipi	Semestri	Leksione (orë/javë)	Seminare (orë/javë)	Lab (orë/javë)	Kredite	ECTS
EMS 311	B	Vjeshtë	3.00	1.00	0.00	3.50	5.00
<b>Lektori</b> Lindita Gjika, PhD							
<b>Asistenti</b> Kriselda Gura, MSc							
<b>Gjuha e kursit</b> Anglisht							
<b>Niveli i lëndës</b> Bachelor							
<b>Përshkrimi</b>		Cost and Management Accounting provides valuable insights into the cost structure of a business, helping management make informed decisions regarding pricing, budgeting, cost control, and decision-making. These lectures focus on the use of cost and management accounting tools and methods to provide management accounting information for planning and control and to support informed and effective decision-making. We will examine the role that cost accounting plays in measuring, analyzing and reporting information that relates to the cost of obtaining and using an entity's resources. Students will be exposed to real-life scenarios and they will be given the opportunity to integrate theories to business practice.					
<b>Objektivat</b>		- The knowledge and understanding of the use of accounting and other information systems for managerial applications. - The managers' understanding of the methods and limitations of cost methods, conceptual and critical thinking, analysis, synthesis and evaluation.					
<b>Konceptet Kryesore</b>		cost accounting, product cost, period cost, direct cost, indirect cost, fixed cost, variable cost, cost behaviour, job order costing, the ABC method, contribution approach, absorption costing, variable costing, CVP analysis, budgeting					
Programi i Lëndës							
Java	Tema						
1	Introduction to course and Cost and Management Accounting - Chapter 1 of the recommended book students will be introduced to Cost and management Accounting systems and how this systems differ from Financial Accounting Systems. They will learn about the role of the managers and how the managers may be supported with cost accounting information. (Pages: 2-11)						
2	Cost concepts and classification - Chapter 2 of the recommended book Different classification of costs based on different cost objective. Students will classify costs into: direct and indirect, period and product costs, fixed and variable costs, relevant and non relevant costs (Pages: 39-50)						
3	Job Order Costing, Overhead Allocation and Absorption - Chapter 3 of the recommended book Job order costing in comparison to the Process Order costing. The documents flow The calculation of the PDOR and the applied MOH (Pages: 92-101)						
4	Job Order Costing, Overhead Allocation and Absorption - Chapter 3 of the recommended book Main accounting records to calculate the cost from direct material used in production to Cost of Goods Sold. Overapplied and Underapplied MOH will be discussed (Pages: 101-114)						
5	The ABC Method - Chapter 8 of the recommended book The ABC method / Cost centres / Cost drivers The students will learn the differences between the ABC method and the traditional method (Pages: 310-329)						
6	Cost behaviour - Chapter 2 of the recommended book In this lecture the students will discuss how costs change in respect to changes in activity Fixed costs, variable costs and mixed costs (Pages:51-56)						
7	Revision session for weeks 1-6 The revision will include the first 6 lectures. Main concepts will be reviewed and main exercises will be discussed						

<b>8</b>	Midterm The students will be evaluated for the first 6 lectures
<b>9</b>	Absorption and Variable/Marginal Costing - Chapter 7 of the recommended book For each method students will learn how to calculate the cost per unit and the difference in Profit and Loss statements Pages (Pages 276-285)
<b>10</b>	Cost-Volume-Profit Analysis - Chapter 6 of the recommended book Students will learn the equation method, the contribution approach and the graphic method to discuss the CVP analysis (Pages: 233-246)
<b>11</b>	Cost-Volume-Profit Analysis - Chapter 7 of the recommended book Practical cases on CVP analysis will be discussed (Pages 255-270)
<b>12</b>	Budgeting - Chapter 9 of the recommended book Operating budgets including the sales budget, the production budget, the purchasing budget. (Pages 371-385)
<b>13</b>	Budgeting - Chapter 9 of the recommended book Financial budgets (Pages: 388-396)
<b>14</b>	Practical cases In this lectures students will have the opportunity to discuss how cost and management knowledge may help them design/program cost systems in the future. (Pages 396-413)
<b>15</b>	Revision session In this lecture a revision of the lectures for week 9-14 will take place Main concepts will be reviewed and typical exercises will be discussed
<b>16</b>	Final Exam
<b>Parakushtet</b>	Studenti duhet të frekuentojë lëndën në masën minimale prej 75%.
<b>Literatura</b>	• R. H.Garrison, et al., (2023), Managerial Accounting 18th edition, McGraw-Hill Irwin Chapters: 1-3, 5-7.
<b>Referenca të tjera</b>	
<b>Rezultatet e Lëndës dhe Kompetencat</b>	
<b>1</b>	N/A

<b>Mënyra e Vlerësimit të Lëndës</b>			
<b>Notat e Ndërmjetme</b>	<b>Sasia</b>	<b>Përqindja</b>	
Gjysmë finale	1	40	
Kuize	0	0	
Projekte	0	0	
Projekte semestrare	0	0	
Punë laborator	0	0	
Pjesëmarrja në mësim	1	10	
<b>Kontributi i notave të ndërmjetme mbi vlerësimin final</b>		<b>50</b>	
<b>Kontributi i provimit final mbi vlerësimin final</b>		<b>50</b>	
<b>Total</b>		<b>100</b>	
<b>Ngarkesa ECTS (Në Bazë të Ngarkesës së Studentit)</b>			
<b>Aktivitetet</b>	<b>Sasia</b>	<b>Kohëzgjatja (orë)</b>	<b>Ngarkesa Totale (orë)</b>
Kohëzgjatja e kursit (Duke përfshirë edhe javën e provimeve : 16x Orët totale të kursit)	16	4	64
Orët e studimit jashtë klase (Parapërgatitje, Praktika etj)	14	2	28
Detyra	0	0	0
Gjysmë finale	1	13	13
Provimi final	1	20	20
Të tjera	0	0	0
<b>Ngarkesa totale e orëve</b>			<b>125</b>
<b>Ngarkesa totale e orëve / 25 (orë)</b>			<b>5.00</b>
<b>ECTS</b>			<b>5.00</b>